

the agency has already granted exemptions.

Pursuant to 49 U.S.C. 33106 and 49 CFR 543.7(b), the agency grants a petition for an exemption from the parts-marking requirements of part 541 either in whole or in part, if it determines that, based upon substantial evidence, the standard equipment antitheft device is likely to be as effective in reducing and deterring motor vehicle theft as compliance with the parts-marking requirements of part 541. The agency finds that FUSA has provided adequate reasons for its belief that the antitheft device will reduce and deter theft. This conclusion is based on the information FUSA provided about its device.

The agency concludes that the device will provide the five types of performance listed in § 543.6(a)(3): Promoting activation; attracting attention to the efforts of unauthorized persons to enter or operate a vehicle by means other than a key; preventing defeat or circumvention of the device by unauthorized persons; preventing operation of the vehicle by unauthorized entrants; and ensuring the reliability and durability of the device.

For the foregoing reasons, the agency hereby grants in full FUSA's petition for exemption for the vehicle line from the parts-marking requirements of 49 CFR Part 541. The agency notes that 49 CFR Part 541, Appendix A-1, identifies those lines that are exempted from the Theft Prevention Standard for a given model year. 49 CFR 543.7(f) contains publication requirements incident to the disposition of all Part 543 petitions. Advanced listing, including the release of future product nameplates, the beginning model year for which the petition is granted and a general description of the antitheft device is necessary in order to notify law enforcement agencies of new vehicle lines exempted from the parts-marking requirements of the Theft Prevention Standard.

If FUSA decides not to use the exemption for this line, it must formally notify the agency, and, thereafter, the line must be fully marked as required by 49 CFR 541.5 and 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if FUSA wishes in the future to modify the device on which this exemption is based, the company may have to submit a petition to modify the exemption. Section 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the anti-theft device on which the line's exemption is based.

Further, § 543.9(c)(2) provides for the submission of petitions "to modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden that § 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend Part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be *de minimis*. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes the effects of which might be characterized as *de minimis*, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50.

Issued on: October 2, 2007.

**Stephen R. Kratzke,**

*Associate Administrator for Rulemaking.*

[FR Doc. E7-19754 Filed 10-5-07; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte No. 670 (Sub-No. 1)]

#### Notice of Rail Energy Transportation Advisory Committee Meeting

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of Rail Energy Transportation Advisory Committee meeting.

**SUMMARY:** Notice is hereby given of a meeting of the Rail Energy Transportation Advisory Committee (RETAC), pursuant to section 10(a)(2) of the Federal Advisory Committee Act, Public Law 92-463, as amended (5 U.S.C., App. 2).

**DATES:** The meeting will be held on October 24, 2007, beginning at 10 a.m., E.D.T.

**ADDRESSES:** The meeting will be held in the 1st floor hearing room at the Surface Transportation Board's headquarters at Patriot's Plaza, 395 E Street, SW., Washington, DC 20423-0001.

**FOR FURTHER INFORMATION CONTACT:** Scott M. Zimmerman (202) 245-0202. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at: (800) 877-8339].

**SUPPLEMENTARY INFORMATION:** RETAC arose from a proceeding instituted by

the Board, in *Establishment of a Rail Energy Transportation Advisory Committee*, STB Ex Parte No. 670. RETAC was formed to provide advice and guidance to the Board, and to serve as a forum for discussion of emerging issues regarding the transportation by rail of energy resources, particularly, but not necessarily limited to, coal, ethanol, and other biofuels. The purpose of this meeting is to begin discussions regarding issues such as rail performance, capacity constraints, infrastructure planning and development, and effective coordination among suppliers, carriers, and users of energy resources.

The meeting, which is open to the public, will be conducted pursuant to RETAC's charter and Board procedures. Further communications about this meeting may be announced through the Board's Web site at <http://www.stb.dot.gov>.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

**Authority:** 49 U.S.C. 721, 49 U.S.C. 11101; 49 U.S.C. 11121.

Decided: October 3, 2007.

By the Board, Vernon A. Williams,  
Secretary.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. E7-19806 Filed 10-5-07; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 26, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 8, 2007 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1352.  
*Type of Review:* Extension.

*Title:* PS-276-76 (Final) Treatment of Gain From Disposition of Certain Natural Resource Recapture Property.

*Description:* This regulation prescribes rules for determining the tax treatment of gain from the disposition of natural resource recapture property in accordance with Internal Revenue Code section 1254. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property. The information that taxpayers are required to retain will be used by the IRS to determine whether a taxpayer has properly characterized gain on the disposition of section 1254 property.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,000 hours.

*OMB Number:* 1545-0150.

*Type of Review:* Extension.

*Title:* Power of Attorney and Declaration of Representative.

*Form:* 2848.

*Description:* Form 2848 is used to authorize someone to act for the respondent in tax matters. It grants all powers that the taxpayer has except signing a return and cashing refund checks. Data is used to identify representatives and to ensure that confidential information is not divulged to unauthorized persons. Form 2848 is also used to input representative on CAF (Central Authorization File).

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 880,333 hours.

*OMB Number:* 1545-1909.

*Type of Review:* Extension.

*Title:* REG-149519-03 (NPRM) Section 707 Regarding Disguised Sales, Generally.

*Description:* Section 707(a)(2) provides, in part, that if there is a transfer of money or property by a partner to a partnership and a related transfer of money or property by the partnership to another partner, the transfers will be treated as a disguised sale of a partnership interest between the partners. The regulations provide rules relating to disguised sales of partnership interests and require that the partners or the partnership disclose the transfers and certain assumptions of liabilities, with certain attendant facts, in some situations.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 7,500 hours.

*OMB Number:* 1545-1746.

*Type of Review:* Extension.

*Title:* Recommendation for Juvenile Employment with the Internal Revenue Service.

*Form:* 13094

*Description:* The data collected on the form provides the Internal Revenue Service with a consistent method for making suitability determination on juveniles for employment within the Service.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 208 hours.

*OMB Number:* 1545-1345.

*Type of Review:* Extension.

*Title:* CO-99-91 (Final) Limitations on Corporate Net Operating Loss.

*Description:* This regulation modifies the application of segregation rules under section 382 in the case of certain issuances of stock by a loss corporation. This regulation provides that the segregation rules do not apply to small issuances of stock, as defined, and apply only in part to certain other issuances of stock for cash.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 1 hour.

*OMB Number:* 1545-0901.

*Type of Review:* Extension.

*Title:* Mortgage Interest Statement.

*Form:* 1098.

*Description:* Form 1098 is used to report \$600 or more of mortgage interest received from an individual in the course of the mortgagor's trade or business.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 8,038,669 hours.

*OMB Number:* 1545-1362.

*Type of Review:* Revision.

*Title:* Renewable Electricity Production Credit.

*Form:* 8835.

*Description:* Filers claiming the general business credit for electricity produced from certain renewable resources under code sections 38 and 45 must file Form 8835.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 943 hours.

*OMB Number:* 1545-0056.

*Type of Review:* Extension

*Title:* Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

*Form:* 1023.

*Description:* Form 1023 is filed by applicants seeking Federal income tax exemption as organization described in

section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 3,138,550 hours.

*OMB Number:* 1545-1205.

*Type of Review:* Revision.

*Title:* Disabled Access Credit.

*Description:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PFIC taxation and verify income inclusions, excess distributions and deferred tax amounts.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 2,500 hours.

*OMB Number:* 1545-1148.

*Type of Review:* Extension.

*Title:* EE-113-90 (TD 8324) Final and Temporary Regulations Employee Business Expenses—Reporting and Withholding on Employee Business Expense Reimbursements and Allowances.

*Description:* These temporary and final regulations provide rules concerning the taxation of, and reporting and withholding on, employee business expense reimbursements and other expense allowance arrangements. Respondents: Businesses and other for-profits.

*Estimated Total Burden Hours:* 709,728 hours.

*OMB Number:* 1545-1882.

*Type of Review:* Extension.

*Title:* Request for Waiver of Annual Income Recertification Requirement for the Low-Income Housing Credit.

*Form:* 8877.

*Description:* Owners of low-income housing buildings that are 100% occupied by low-income tenants may request a waiver from the annual recertification of income requirement, as provided by Code section 42(g)(8)(B).

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 1,598 hours.

*OMB Number:* 1545-2038.

*Type of Review:* Extension.

*Title:* TD F-90-22.1, Report of Foreign Bank and Financial Accounts.

*Form:* TD F 90-22.1.

*Description:* This information is collected because of its high degree of usefulness in criminal, tax, or regulatory investigations or procedures or in the

conduct of intelligence or counter intelligence activities, including analysis, to protect against international terrorism. Respondents include all United States persons who have a financial interest in or signature or other authority over foreign financial accounts with an aggregate value of over \$10,000.

*Respondents:* Individuals and households.

*Estimated Total Burden Hours:* 93,921 hours.

*OMB Number:* 1545-1186.

*Type of Review:* Extension.

*Title:* Rental Real Estate Income and Expense of a Partnership or an S Corporation.

*Form:* 8825.

*Description:* Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

*Respondents:* Businesses and other for-profits.

*Estimated Total Burden Hours:* 6,288,600 hours.

*Clearance Officer:*

Glenn P. Kirkland, (202) 622-3428, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New

Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. E7-19813 Filed 10-5-07; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 2, 2007.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before November 8, 2007 to be assured of consideration.

### Community Development Financial Institutions Fund

*OMB Number:* 1559-0025.

*Type of Review:* Reinstatement with Change.

*Title:* Native American CDFI Assistance (NACA) Program Application.

*Description:* Through the Native American CDFI Assistance Program, the CDFI Fund will provide technical assistance to CDFIs already serving Native American communities as well as technical assistance to help Native American Communities form new CDFIs.

*Respondents:* Not-for-profit institutions.

*Estimated Total Burden Hours:* 2,600 hours.

*Clearance Officer:* Ashanti McCallum, (202) 622-9018, Community Development Financial Institutions Fund, Department of the Treasury, 601 13th Street, NW., Suite 200 South, Washington, DC 20005.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

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