

of 8 be secured in a child restraint meeting applicable Federal motor vehicle safety standards.

The information collected for these grant programs is to include various reporting requirements. A State that receives grant funds must indicate to NHTSA how it intends to obligate and expend grant funds for each fiscal year, and how grant funds were expended and spent each fiscal year. It is important for NHTSA to be notified about these activities so that it can effectively administer the programs and account for the expenditure of funds. To reduce burdens, a State will document these activities largely by making use of mechanisms that have received PRA clearance for other similar highway safety programs. A State will first notify NHTSA of its obligation of funds in accordance with the applicable provisions of SAFETEA-LU by submitting a Program Cost Summary (HS-217), a form with existing PRA clearance, within 30 days of the award notification. A State will also report to NHTSA, as part of its annual Highway Safety Plan under 23 U.S.C. 402, on how it intends to obligate and expend grant funds for each fiscal year. This reporting requirement, however, will not be a significant extra burden for the States because they are already required by statute to submit an annual Highway Safety Plan. Finally, a State that receives grants funds must submit each fiscal year, as part of the Annual Report for its highway safety program pursuant to 23 CFR 1200.33, a report indicating how grant funds were expended and identifying the programs carried out with the grant funds. Again, this reporting requirement will not be a significant extra burden for the States because they are already required by regulation to submit an Annual Report for their highway safety program. In addition, for the Section 2011 program, this report is required by provisions of SAFETEA-LU.

*Estimated Annual Burden:* 5130.

*Estimated Number of Respondents:* 52 (fifty States, the District of Columbia, and Puerto Rico) for Child Safety and Child Booster Seat Incentive Grants; 56 (fifty States, District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands) for Grant Program to Prohibit Racial Profiling; and 57 (fifty States, District of Columbia, Puerto Rico, Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Bureau of Indian Affairs) for the State Traffic Safety Information System Improvements.

*Comments are invited on:* Whether the proposed collections of information are necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collections of information on respondents, including the use of automated collection techniques or other forms of information technology.

Issued on: February 22, 2006.

**John Donaldson,**

*Assistant Chief Counsel for Legislation and General Law.*

[FR Doc. E6-2715 Filed 2-24-06; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. MC-F-21015]

#### **RailCrew Xpress, LLC and RailCrew Xpress, Corp.—Acquisition of Control—Raudin McCormick, Inc., and JLS, Inc., d/b/a AAA Limo, and RailCrew Xpress, LLC—Acquisition of Control—Brown's Crew Car of Wyoming, Inc., d/b/a Armadillo Express**

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

**ACTION:** Notice Tentatively Approving Finance Transaction.

**SUMMARY:** RailCrew Xpress, LLC (RCXLLC), a noncarrier, and its wholly owned subsidiary, RailCrew Xpress, Corp. (RCXCORP), also a noncarrier (together with the other parties to these transactions, applicants), have filed an application under 49 U.S.C. 14303 for RXCCORP to acquire all of the stock of two federally regulated motor passenger carriers, Raudin McCormick, Inc. (RMI) (MC-184860), and JLS, Inc., d/b/a AAA Limo (JLS) (MC-225657), and for RCXLLC to acquire control of Brown's Crew Car of Wyoming, Inc., d/b/a Armadillo Express (Brown's), a federally regulated motor passenger carrier (MC-168832), by acquiring all of its stock. Persons wishing to oppose this application must follow the rules at 49 CFR 1182.5 and 1182.8. The Board has tentatively approved the transactions, and, if no opposing comments are timely filed, this notice will be the final Board action.

**DATES:** Comments must be filed by April 13, 2006. Applicants may file a reply by April 28, 2006. If no comments are filed by April 13, 2006, this notice is effective on that date.

**ADDRESSES:** Send an original and 10 copies of any comments referring to STB Docket No. MC-F-21015 to: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, send one copy of comments to applicants' representatives, Jeremy Kahn, Kahn and Kahn, 1730 Rhode Island Avenue, NW., Suite 810, Washington, DC 20036, and Bradford E. Kistler, Kinsey Ridenour Becker & Kistler, LLP, P.O. Box 85778, Lincoln, NE 68501.

**FOR FURTHER INFORMATION CONTACT:** Eric S. Davis, (202) 565-1608 [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339].

**SUPPLEMENTARY INFORMATION:** RCXLLC is a Delaware limited liability company that holds all of the stock of and controls RCXCORP, also a Delaware corporation. In turn, RCXCORP owns all of the stock of and controls RMI and JLS.<sup>1</sup>

In addition to its federally issued operating authority, Brown's also holds authorities issued by the states of California, Colorado, Iowa, Minnesota, Nebraska, Nevada, Utah, and Wyoming. Brown's operating revenues for the year 2005 were in excess of \$15 million. RCXLLC and RCXCORP propose to continue to control carriers RMI and JLS, each of which holds, in addition to its federally issued operating authority, intrastate operating authorities. RMI holds authorities issued by the states of Kansas, Oklahoma, and Texas. JLS holds authorities issued by the states of Alabama, Indiana, Kansas, Louisiana, Missouri, New Mexico, and Oklahoma.

Under 49 U.S.C. 14303(b), the Board must approve and authorize a transaction found to be consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

Applicants have submitted information, as required by 49 CFR 1182.2, including the information to demonstrate that the proposed transactions are consistent with the public interest under 49 U.S.C.

<sup>1</sup> In August 2005, RCXCORP acquired all of the stock of RMI and JLS. However, according to applicants, they were unaware at that time that such transactions required Board authority under 49 U.S.C. 14303(a)(4). RCXCORP and RCXLLC, through control of RCXCORP, now seek such approval. Accordingly, RCXCORP has been added as an applicant in this proceeding.

14303(b). Applicants state that the proposed transactions will have no impact on the adequacy of transportation services available to the public, that the proposed transactions will not have an adverse effect on total fixed charges, and that the interest of employees of the carriers to be acquired will not be adversely impacted. Additional information, including a copy of the application, may be obtained from applicants' representatives.

On the basis of the application, we find that the proposed acquisitions of control are consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated, and unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this notice will take effect automatically and will be the final Board action.

Board decisions and notices are available at our Web site at "<http://www.stb.dot.gov>."

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

*It is ordered:*

1. The proposed finance transactions are approved and authorized, subject to the filing of opposing comments.
2. If timely opposing comments are filed, the findings made in this notice will be deemed as having been vacated.
3. This notice will be effective April 13, 2006, unless timely opposing comments are filed.
4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: February 21, 2006.

By the Board, Chairman Buttrey and Vice Chairman Mulvey.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. E6-2697 Filed 2-24-06; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 21, 2006.

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 March 29, 2006 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1353.

*Type of Review:* Extension.

*Title:* F1-189-84 (Final) Debt Instruments with Original Discount; Imputed interest on Deferred Payment Sales or Exchanges or Property.

*Description:* These regulations provide definitions, reporting requirements, elections, and general rules relating to the tax treatment of debt instruments with original issue discount and the imputation, of, and accounting for, interest on certain sales or exchanges of property.

*Respondents:* Individuals or households; Business or other for-profit; Farms; and State, Local or Tribal Government.

*Estimated Total Burden Hours:* 185,500 hours.

*OMB Number:* 1545-1428.

*Type of Review:* Extension.

*Title:* Elections Under section 338 for Corporations Making Qualified Stock Purchases.

*Form:* IRS form 8023.

*Description:* Form 8023 is used by corporations that acquire the stock of another corporation to elect to treat the purchase of stock as a purchase of the other corporation's assets. The IRS uses Form 8023 to determine if the purchasing corporation reports the sale of its assets on its income tax return and to determine if the purchasing corporation has properly made the election.

*Respondents:* Business or other for-profit.

*Estimated Total Burden Hours:* 2,559 hours.

*OMB Number:* 1545-1466.

*Type of Review:* Extension.

*Title:* Third-Party Disclosure Requirements in IRS Regulations.

*Description:* This submission contains third-party disclosure regulations subject to the Paperwork Reduction Act of 1995.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions.

*Estimated Total Burden Hours:* 68,885,183 hours.

*OMB Number:* 1545-1965.

*Type of Review:* Extension.

*Title:* REG-133446-03 (Temp) Guidance on Passive Foreign Company (PFIC) Purging Elections.

*Description:* The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

*Respondents:* Individuals or households; Business or other for-profit.

*Estimated Total Burden Hours:* 250 hours.

*OMB Number:* 1545-1967.

*Type of Review:* Extension.

*Title:* Announcement 2005-80, Global Settlement Initiative.

*Description:* This announcement provides a settlement initiative under which taxpayers and the Service may resolve certain abusive tax transactions.

*Respondents:* Individuals or households; Business or other for-profit; Not-for-profit institutions.

*Estimated Total Burden Hours:* 2,500 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.

**Michael A. Robinson,**

*Treasury PRA Clearance Officer.*

[FR Doc. E6-2716 Filed 2-24-06; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Area 2 Taxpayer Advocacy Panel (Including the States of Delaware, North Carolina, South Carolina, New Jersey, Maryland, Pennsylvania, Virginia, West Virginia and the District of Columbia)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.