

not contiguous with each other and, in some cases, were very remote from the remainder of the crossings in that particular quiet zone. Upon consultation with one of FRA's Regional Crossing Managers who also spoke with the Canadian National Railroad Company (CN) about the situation, it was determined that consolidating the five pre-rule quiet zones into two was appropriate. Because of the confusion regarding its five existing quiet zone and objectives to consolidate those into two quiet zones, the City was unable to confidently and timely prepare its Notice of Intent and Detailed Plan by the required dates.

The City states that it is committed to promptly submitting its Notice of Intent and Detailed Plan. The commitment extends further to the goal of reaching compliance with the FRA safety level established for Pre-Rule Quiet Zones, realizing there may be significant costs required to implement necessary improvements.

The City seeks the waiver in order to continue the restrictions on routine sounding of locomotive horns along its five quiet zone corridors, with the possibility that these five quiet zones might be combined into two quiet zones in the future with the CN's approval.

The City states that it made a good faith effort to obtain CN's support for the waiver but failed to reach an agreement and thus was unable to file a joint waiver. The City had several good faith discussions with CN but was unable to reach an accord due to CN's requirement that the Appleton Street Crossing be closed as a condition of its support. The City offered several alternatives to the closing of Appleton Street including the permanent closure of another street, a commitment to install future supplemental safety measures (most likely a four quadrant gate system) at two major crossings (Racine Street and Plank Road), and closing Appleton Street to vehicular traffic but allowing pedestrian and bicycle traffic. The City does not feel that the closure of Appleton Street would contribute significantly to public safety. A church and school that is on the street would still need to be accessed, and it is believed that pedestrians would still attempt to cross at the location and expose themselves to train traffic. Additionally, traffic would be diverted to adjacent crossings that are approximately 850 feet from Appleton Street. Both adjacent streets are high volume arterial streets, and users would be subjected to higher traffic volumes and fewer traffic gaps.

Interested parties are invited to participate in these proceedings by

submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number FRA-2008-0082) and may be submitted by any of the following methods:

1. *Web site:* <http://www.regulations.gov>. Follow the online instructions for submitting comments.
2. *Fax:* 202-493-2251.
3. *Mail:* Docket Operations Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., W12-140, Washington, DC 20590.
4. *Hand Delivery:* 1200 New Jersey Avenue, SE., Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal Holidays.

Communications received within 45 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://www.regulations.gov>.

Anyone is able to search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

Issued in Washington, DC on July 23, 2008.

Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety Standards and Program Development.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

Petition for Waiver of Compliance

In accordance with part 211 of Title 49 Code of Federal Regulations (CFR), notice is hereby given that the Federal Railroad Administration (FRA) has received a request for a waiver of compliance from certain requirements of its safety standards. The individual petition is described below, including the party seeking relief, the regulatory provisions involved, the nature of the relief being requested, and the petitioner's arguments in favor of relief.

City of Waukesha, Wisconsin

[Waiver Petition Docket Number FRA-2008-0067]

The City of Waukesha, Wisconsin (City) seeks a permanent waiver of compliance from certain provisions of 49 CFR part 222, which pertain to the establishment of Pre-Rule Quiet Zones. The City intends to establish a Pre-Rule Quiet Zone that it had previously continued under the provisions of 49 CFR 222.41(c)(1). The City is seeking a waiver to extend: (1) the mailing date for a Notice of Intent as provided in 49 CFR 222.41(c)(2)(i)(A) that states that the Notice of Intent must be mailed by February 24, 2008, and (2) the filing date for a Detailed Plan as provided in 49 CFR 222.41(c)(2)(i)(B) that states that the detailed plan must be filed with FRA by June 24, 2008. The waiver petition also requests that the City be allowed to resubmit its Notice of Intent that was originally filed on March 4, 2008, in order to correct data errors in its original submission.

The City states that it made an honest attempt to prepare the Notice of Intent which was mailed on March 4, 2008. However, after a diagnostic meeting was held on May 8, 2008, it was discovered that the Notice of Intent contained a number of errors and the calculation of risk levels should be revised. The City has now retained a consultant with national quiet zone experience and requests the time extension in order to prepare an updated Notice of Intent which will accurately present risk levels so correct treatments can be planned to protect public safety.

The City seeks the waiver in order to continue the restrictions on routine sounding of locomotive horns along the current Main Line Quiet Zone (from Moreland Boulevard, MP 98.59 to Sunset Drive, MP 95.94). The City included a letter from the Wisconsin Central Ltd. Railroad (WCL) dated May 15, 2008, indicating the railroad's

support of the waiver petition to extend the deadlines for filing a Notice of Intent and providing a Detailed Plan. However, subsequent correspondence from WCL dated June 23, 2008, indicates that WCL has withdrawn its support for the City's waiver petition, based upon the failure of the City and WCL to come to agreement on the terms of the public safety enhancements for the affected highway-rail grade crossings.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. In particular, the City is invited to provide additional written information about the steps that it has taken to reach agreement with WCL on the City's request to extend the deadlines contained in 49 CFR 222.41(c)(2), as well as a written explanation as to why application of the joint submission requirement contained in 49 CFR 222.15(a) would not be likely to contribute significantly to public safety.

FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number FRA-2008-0067) and may be submitted by any of the following methods:

- **Web site:** <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- **Fax:** 202-493-2251.
- **Mail:** Docket Operations Facility, U.S. Department of Transportation, 1200 New Jersey Avenue, SE., W12-140, Washington, DC 20590.
- **Hand Delivery:** 1200 New Jersey Avenue, SE., Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except Federal holidays.

Communications received within 20 days of the date of this notice will be considered by FRA before final action is taken. Comments received after that date will be considered as far as practicable. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://www.regulations.gov>.

Anyone is able to search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

Issued in Washington, DC on July 23, 2008.

Grady C. Cothen, Jr.,

Deputy Associate Administrator for Safety Standards and Program Development.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 22, 2008.

The Department of the Treasury will submit the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. 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, and 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before August 28, 2008 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1946.

Type of Review: Extension.

Title: PS-262-82 (Final) Definition of an S Corporation.

Description: Section 1503(d) denies the use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of a foreign country. This final regulation permits the domestic use of the loss if the loss has not been used in the foreign country provided a domestic use agreement is filed with the income tax return of the domestic affiliated group or domestic owner agreeing to recapture the loss into income upon a future foreign use of the loss.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 2,740 hours.

OMB Number: 1545-1947.

Type of Review: Extension.

Title: REG-105346-03 (NPRM)—Partnership Equity For Services.

Form: 8609.

Description: The regulations provide that the transfer of a partnership interest in connection with the performance of services is subject to section 83 of the Code and provide rules for coordinating section 83 with partnership taxation principles.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 112,500 hours.

OMB Number: 1545-0854.

Type of Review: Extension.

Title: LR-1214 (Final) Discharge of Liens.

Description: The Internal Revenue Service needs this information to determine if the taxpayer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 200 hours.

OMB Number: 1545-1244.

Type of Review: Extension.

Title: PS-39-89 Limitation on Passive Activity Losses and Credits—Treatment on Self-Charged Items of Income and Expense.

Description: The IRS will use this information to determine whether the entity has made a proper timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent taxable years.

Respondents: Businesses or other for-profit institutions.

Estimated Total Burden Hours: 150 hours.

OMB Number: 1545-1771.

Type of Review: Extension.

Title: Revenue Procedure 2002-15, Automatic Relief for Late Initial Entity Classification Elections—Check the Box.

Description: 26 CFR Sec. 301.9100-1 and Sec. 301-9100-3 provide the Internal Revenue Service with authority to grant relief for late entity classification elections. This revenue procedure provides that, in certain circumstances, taxpayers whose initial entity classification election was filed late can obtain relief by filing Form 8832 and attaching a statement explaining that the requirements of the revenue procedure have been met.

Respondents: Businesses or other for-profit institutions.