

exemption, the unbelted sled test in S13 is an acceptable option for that requirement.

The exemption is for the LiFe model and shall remain in effect until two years after the date on which notice of this decision is published in the **Federal Register**, as indicated in the **DATES** section of this document. However, this grant of exemption is conditioned on Wheego's providing to NHTSA, at least 30 days before delivering a vehicle to a distributor or dealer for sale, all certification test data, including any objective data, simulation data, engineering analyses, and any other data that forms the basis for Wheego's certification of the LiFe's compliance with FMVSS Nos. 135, 138, 208, 214, and 216.

(49 U.S.C. 30113; delegations of authority at 49 CFR 1.50. and 501.8)

Issued on: February 8, 2011.

**David L. Strickland,**  
Administrator.

[FR Doc. 2011-3130 Filed 2-10-11; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 34554 (Sub-No. 14)]

#### Union Pacific Railroad Company— Temporary Trackage Rights Exemption—BNSF Railway Company

Pursuant to a modified written trackage rights agreement dated January 18, 2011, BNSF Railway Company (BNSF) has agreed to extend the December 18, 2010 expiration date of the local trackage rights granted to the Union Pacific Railroad Company (UP)<sup>1</sup> over a BNSF line of railroad extending from BNSF milepost 579.3 near Mill Creek, Okla., to BNSF milepost 631.1 near Joe Junction, Tex., a distance of approximately 52 miles.<sup>2</sup>

<sup>1</sup> UP submits that the trackage rights being granted here are only temporary rights but, because they are "local" rather than "overhead" rights, they do not qualify for the Board's class exemption for temporary trackage rights at 49 CFR 1180.2(d)(8). See *R.R. Consolidation Procedures*, 6 S.T.B. 910 (2003). Therefore, UP concurrently has filed a petition for partial revocation of this exemption in Docket No. FD 34554 (Sub-No. 15), *Union Pacific Railroad—Temporary Trackage Rights Exemption—BNSF Railway*, wherein UP requests that the Board permit the proposed local trackage rights arrangement described in the present proceeding to expire on or about December 18, 2011, as provided in the parties' agreement. That petition will be addressed by the Board in a separate decision.

<sup>2</sup> The trackage rights were originally granted in *Union Pacific Railroad—Temporary Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway*, FD 34554 (STB served Oct. 7, 2004). Subsequently, the parties filed notices of

The transaction is scheduled to be consummated on or after February 26, 2011, the effective date of the exemption (30 days after the exemption is filed).

The purpose of this transaction is to modify the temporary trackage rights exempted in Docket No. FD 34554 (Sub-No. 12) to further extend the expiration date to on or about December 18, 2011. The modified trackage rights will permit UP to continue to move loaded and empty ballast trains for use in its maintenance-of-way projects.

As a condition to this exemption, any employee affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease and Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Stay petitions must be filed by February 18, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 34554 (Sub-No. 14), must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Elisa B. Davies, General Attorney, Union Pacific

exemption several times based on their agreements to extend expiration dates of the same trackage rights. See FD 34554 (Sub-No. 2) (STB served February 11, 2005); FD 34554 (Sub-No. 4) (STB served March 3, 2006); FD 34554 (Sub-No. 6) (STB served January 12, 2007); FD 34554 (Sub-No. 8) (STB served January 4, 2008); FD 34554 (Sub-No. 10) (STB served January 8, 2009); and FD 34554 (Sub-No. 12) (STB served December 31, 2009). Because the original and subsequent trackage rights notices were filed under the class exemption at 49 CFR 1180.2(d)(7), under which trackage rights normally remain effective indefinitely, in each instance the Board granted partial revocation of the class exemption to permit the authorized trackage rights to expire. See FD 34554 (Sub-No. 1) (STB served November 24, 2004); FD 34554 (Sub-No. 3) (STB served March 25, 2005); FD 34554 (Sub-No. 5) (STB served March 23, 2006); FD 34554 (Sub-No. 7) (STB served March 13, 2007); FD 34554 (Sub-No. 9) (STB served March 20, 2008); FD 34554 (Sub-No. 11) (STB served March 11, 2009); and FD 34554 (Sub-No. 13) (STB served March 15, 2010). At the time of the extension authorized in Docket No. FD 34554 (Sub-No. 12), the parties anticipated that the authority to allow the rights to expire would be exercised by December 18, 2010. However, the parties filed on January 27, 2011 in Docket No. FD 34554 (Sub-No. 14) their most recent notice of exemption to allow the trackage rights to be extended to on or about December 18, 2011, which we are addressing here.

Railroad Company, 1400 Douglas Street, Mail Stop 1580, Omaha, NE 68179.

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

Decided: February 7, 2011.

By the Board.

**Rachel D. Campbell,**  
Director, Office of Proceedings.  
**Andrea Pope-Matheson,**  
Clearance Clerk.

[FR Doc. 2011-3012 Filed 2-10-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35462]

#### Union Pacific Railroad Company— Trackage Rights Exemption— California Northern Railroad Co.

Pursuant to a written trackage rights agreement dated July 1, 2010, California Northern Railroad Co. (CFNR) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP) over approximately 1.8 miles of rail line between milepost 83.0 (Tracy, Cal.) and milepost 84.8 (Lyoth, Cal.), on CFNR's Los Banos Subdivision.

The transaction may be consummated on or after February 24, 2011, the effective date of the exemption (30 days after the exemption was filed).

The purpose of the transaction is to enable UP to move trains between its Oakland, Cal., Subdivision and its Tracy Industrial Lead.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway, Inc.—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Stay petitions must be filed by February 17, 2011 (at least 7 days before the exemption becomes effective). An original and 10 copies of all pleadings, referring to Docket No. FD 35462, must be filed with the Surface Transportation Board, 395 E Street, SW., Washington, DC 20423-0001. In addition, a copy of each pleading must

be served on Elisa Davies, 1400 Douglas St., STOP 1580, Omaha, NE 68179.

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

Decided: February 8, 2011.

By the Board.

**Rachel D. Campbell,**

*Director, Office of Proceedings.*

**Andrea Pope-Matheson,**

*Clearance Clerk.*

[FR Doc. 2011-3090 Filed 2-10-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 7, 2011.

The Department of the Treasury will submit the following public information collection requirements 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. A copy of the submission may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**Dates:** Written comments should be received on or before March 14, 2011 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-1631.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** REG-209619-93 (Final) Escrow Funds and Other Similar Funds.

**Abstract:** Section 468B(g) requires that income earned on escrow accounts, settlement funds, and similar funds be subject to current taxation. This section authorizes the Secretary to issue regulations providing for the current taxation of these accounts and funds as grantor trusts or otherwise. The proposed regulations would amend the final regulations for qualified settlement funds (QFSs) and would provide new rules for qualified escrows and qualified trusts used in deferred section 1031 exchanges; pre-closing escrows; contingent at-closing escrows; and disputed ownership funds.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 3,720 hours.

**OMB Number:** 1545-1891.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form 13560, HCTC Health Plan Administrator (HPA) Return of Funds Form.

**Form:** 13560.

**Abstract:** Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentations for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent.

**Respondents:** State, Local, and Tribal governments.

**Estimated Total Burden Hours:** 50 hours.

**OMB Number:** 1545-2189.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form-8946 PTIN Supplemental Application for Foreign Persons without a Social Security Number.

**Form:** 8946.

**Abstract:** Paid preparers that are nonresident aliens and cannot get a social security number will need to establish their identity prior to getting a Preparer Tax Identification Number (PTIN). Form 8946 is being created to assist that population with establishing their identity while applying for a PTIN.

**Respondents:** Individuals or Households.

**Estimated Total Burden Hours:** 201,200 hours.

**OMB Number:** 1545-1743.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Summary of Archer MSAs.

**Form:** 8851.

**Abstract:** This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 1,540,000 hours.

**OMB Number:** 1545-1339.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** IA-33-92 (Final) Information Reporting for Reimbursements of Interest on Qualified Mortgages.

**Abstract:** To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of reimbursements of interest overcharged in a prior year. Only businesses that receive mortgage interest

in the course of that business are affected by this reporting requirement.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 1 hour.

**OMB Number:** 1545-1361.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** PS-89-91 (TD 8622—Final) Exports of Chemicals that Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer.

**Abstract:** Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. This regulation provides reporting and recordkeeping rules.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 201 hours.

**OMB Number:** 1545-1629.

**Type of Review:** Revision of a currently approved collection.

**Title:** Paid Preparer's Earned Income Credit Checklist.

**Form:** 8867.

**Abstract:** Form 8867 helps preparers meet the due diligence requirements of Code section 6695(g), which was added by section 1085(a)(2) of the Taxpayer Relief Act of 1997. Paid preparers of Federal income tax returns or claims for refund involving the earned income credit (EIC) must meet the due diligence requirements in determining if the taxpayer is eligible for the EIC and the amount of the credit. Failure to do so could result in a \$100 penalty for each failure. Completion of Form 8867 is one of the due diligence requirements.

**Respondents:** Private sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 17,824,793 hours.

**OMB Number:** 1545-2078.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.

**Form:** 8886-T.

**Abstract:** Certain tax-exempt entities are required to file Form 8886-T to disclose information for each prohibited tax shelter transaction to which the entity was a party.

**Respondents:** Private sector: Not-for-profit institutions.

**Estimated Total Burden Hours:** 70,395 hours.