

a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions to stay must be filed no later than December 21, 2012 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35696, 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 Daniel A. LaKemper, General Counsel, Michigan Southern Railroad Company, 1318 S. Johanson Road, Peoria, IL 61607.

Board decisions and notices are available on our Web site at "www.stb.dot.gov".

Decided: December 11, 2012.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2012-30192 Filed 12-13-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

December 11, 2012.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before January 14, 2013 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0129.

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

*Title:* U.S. Income Tax Return for Certain Political Organizations.

*Form:* 1120-POL.

*Abstract:* Certain political organizations file Form 1120-POL to report the tax imposed by section 527. The form is used to designate a principal business campaign committee that is subject to a lower rate of tax under section 527(h). IRS uses Form 1120-POL to determine if the proper tax was paid.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Total Burden Hours:* 239,150.

*OMB Number:* 1545-0175.

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

*Title:* Alternative Minimum Tax-Corporations.

*Form:* 4626.

*Abstract:* Section 55 of the Internal Revenue Code imposes an alternative minimum tax. The tax is 20 percent of the amount by which a corporation's taxable income adjusted by the items listed in sections 56 and 58, and by the tax preference items listed in Section 57, exceed an exemption amount. This result is reduced by the alternative minimum tax foreign tax credit. If this result is more than the corporation's regular tax liability before all credits (except the foreign tax and possessions tax credits), the difference is added to the tax liability. Form 4626 provides a line-by-line computation of the alternative minimum tax.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 2,611,200.

*OMB Number:* 1545-0228.

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

*Title:* Installment Sale Income.

*Form:* 6252.

*Abstract:* Information is needed to figure and report an installment sale for a casual or incidental sale of personal property, and a sale of real property by someone not in the business of selling real estate. Data is used to determine whether the installment sale has been properly reported and the correct amount of profit is included in income on the taxpayer's return.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,597,008.

*OMB Number:* 1545-0712.

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

*Title:* Risk Limitations.

*Form:* 6198.

*Abstract:* IRC section 465 requires taxpayers to limit their at-risk loss to the lesser of the loss or their amount at risk. Form 6198 is used by taxpayers to determine their deductible loss and by IRS to verify the amount deducted.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 914,419.

*OMB Number:* 1545-0945.

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

*Title:* TD 7852—Registration Requirements with Respect to Debt Obligations (NPRM, LR-255-82).

*Abstract:* The rule requires an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership records in a manner which will permit examination by the IRS in connection with enforcement of the Internal Revenue laws.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 50,000.

*OMB Number:* 1545-0950.

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

*Title:* Application for Enrollment to Practice Before the Internal Revenue Service.

*Form:* 23, 23-EP.

*Abstract:* Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment. Form 23-EP is the application form for Enrolled Retirement Plan Agents.

*Affected Public:* Individuals or households.

*Estimated Total Burden Hours:* 1,200.

*OMB Number:* 1545-1020.

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

*Title:* Allocation of Estimated Tax Payments to Beneficiaries.

*Form:* 1041-T.

*Abstract:* This form was developed to allow a trustee of a trust or an executor

of an estate to make an election under IRC section 643(g) to allocate any payment of estimated tax to a beneficiary(ies). This form serves as a transmittal so that Service Center personnel can determine the correct amounts that are to be transferred from the fiduciary's account to the individual's account.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 900.

*OMB Number:* 1545-1021.

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

*Title:* Asset Acquisition Statement.

*Form:* 8594.

*Abstract:* Form 8594 is used by the buyer and seller of assets to which goodwill or going concern value can attach to report the allocation of the purchase price among the transferred assets.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 219,462.

*OMB Number:* 1545-1538.

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

*Title:* Notice 97-34, Information Reporting on Transactions With Foreign Trusts and on Large Foreign Gifts.

*Abstract:* This notice provides guidance on the foreign trust and foreign gift information reporting provisions contained in the Small Business Job Protection Act of 1996.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 3,750.

*OMB Number:* 1545-1818.

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

*Title:* Rev. Proc. 2003-38, Commercial Revitalization Deduction.

*Abstract:* Pursuant to Sec. 1400I of the Internal Revenue Code, this procedure provides the time and manner for states to make allocations of commercial revitalization expenditures to a new or substantially rehabilitated building that is placed in service in a renewal community.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Total Burden Hours:* 200.

*OMB Number:* 1545-1844.

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

*Title:* Agreement to Mediate.

*Form:* 13369.

*Abstract:* Fast Track Mediation is a dispute resolution process designed to expedite case resolution. In order to avail themselves of this process, taxpayers and Compliance must complete the Agreement to Mediate once an examination or collection determination is made. Once signed by both parties, the Agreement to Mediate will be forwarded to Appeals to schedule a mediation session.

*Affected Public:* Individuals or households.

*Estimated Total Burden Hours:* 15.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2012-30207 Filed 12-13-12; 8:45 am]

**BILLING CODE 4830-01-P**