

refused to vacate the premises. CSX seeks to enforce a termination clause contained in the lease under state law.² This agency and its predecessor have long held that granting an adverse abandonment application would remove this agency's primary jurisdiction over the line, thereby subjecting the line to actions under state law.³

In a decision served in this proceeding on March 2, 2001, CSX was granted a waiver from many of the filing requirements of the Board's abandonment regulations at 49 CFR 1152 that were not relevant to its adverse abandonment application. Specifically, CSX was granted waiver from the notice requirements at 49 CFR 1152.20(a)(2)(i) and the content requirements at 49 CFR 1152.22(a)(5), (b), (c), (d), (e)(1), (e)(2), (e)(4), and (g). However, CSX was required to comply with the notice requirements at 49 CFR 1150.20(a)(1), (a)(2) and (b)(1) and 1152.21, the content requirements at 49 CFR 1152.22(e)(3), and the filing and service requirements at 1152.24(b). Also, the Board did not waive the environmental regulations at 49 CFR 1152.22(f).

CSX states that, to the best of its knowledge, the line does not contain federally granted rights-of-way. Any documentation in CSX's possession will be made available promptly to those requesting it. The applicant's entire case in chief for abandonment was filed with the application, and it describes alternative routing options that will be available to GTW should the application be granted.

The interests of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment-Goshen*, 360 I.C.C. 91 (1979).

Any interested person may file written comments concerning the proposed abandonment or protests

(including protestant's entire opposition case) by June 8, 2001. All interested persons should be aware that, following any abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 U.S.C. 10905 (49 CFR 1152.28) or for a trail use condition under 16 U.S.C. 1247(d) (49 CFR 1152.29) must be filed by June 8, 2001. Each trail use request must be accompanied by a \$150 filing fee. *See* 49 CFR 1002.2(f)(27). However, in its application, CSX seeks an exemption from the following statutory provisions: 49 U.S.C. 10903(a)(2)(C), which requires a statement concerning interested subsidy or sale offers; section 10904, which relates to offers of financial assistance for the purchase of or subsidy for a rail line proposed for abandonment; and section 10905, which relates to offers for sale for public purposes of abandoned rail properties. These requests will be addressed in the decision on the merits.⁴ The due date for applicant's reply is June 25, 2001.

Persons opposing the proposed adverse abandonment who wish to participate actively and fully in the process should file a protest. Persons who may oppose the abandonment but who do not wish to participate fully in the process by submitting verified statements of witnesses containing detailed evidence should file comments. Parties seeking information concerning the filing of protests should refer to section 1152.25.

All filings in response to this notice must refer to STB Docket No. AB-31 (Sub-No. 38) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001; and (2) David Coburn, Steptoe & Johnson LLP, 1330 Connecticut Av., NW., Washington, DC 20036-1795. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in part 1152, every document filed with the Board must be served on all parties to the abandonment proceeding. 49 CFR 1104.12(a).

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152.

The March 2 decision noted that CSX had requested waiver from the environmental requirements of 49 CFR 1152.22(f), arguing that its proposal has no environmental impact and therefore qualifies for treatment under 49 CFR 1105.6(c). However, the March 2 decision indicated that CSX should make that showing in its application, rather than seeking a waiver.

In its application, CSX asserts that the proposal is analogous to the discontinuance of trackage rights where the affected line will continue to be operated and, consequently, is exempt from environmental review under 49 CFR 1105.6(c). Nonetheless, CSX has prepared an Environmental Report in consultation with the Board's Section of Environmental Analysis (SEA). On the basis of that report, CSX urges the Board to find that a grant of this application will not have any significant or adverse environmental impacts. Questions concerning environmental issues may be directed to SEA at (202) 565-1545. [TDD for the hearing impaired is available at 1-800-877-8339.]

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: May 8, 2001.

By the Board, David M. Konschnik, Director, Office of Proceedings.

Vernon A. Williams,

Secretary.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1040 and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R and SE

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1040, U.S. Individual Income Tax Return, and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE.

² Conrail exercised its lease termination rights to recover possession of the underlying land by giving 30 days' notice. It also sought possession of the track, pursuant to lease terms that allowed CSX to retain improvements on the property if GTW fails to remove all improvements within 10 days after the lease is terminated. Specifically, in May 2000, CSX filed a forcible entry and detainer action against GTW in the U.S. District Court for the Northern District Illinois, *CSX Transportation, Inc. v. Canadian National Railway Co., et al.*, Case No. OOC 1462 (N.D. Ill.). The District Court granted defendants' motion to dismiss concluding that the Board has exclusive jurisdiction to determine whether the track is subject to its regulatory jurisdiction.

³ *See Modern Handcraft, Inc.—Abandonment*, 363 I.C.C. 969 (1981); *Kansas City Pub. Ser. Frgt. Operations Exempt.—Aban.*, 7 I.C.C.2d 216, 244-26 (1990); and *Chelsea Property Owners—Aban.—The Consol. R. Corp.*, 8 I.C.C.2d 773, 778 (1992), *aff'd sub nom. Conrail v. ICC*, 29 F.3d 706 (D.C. Cir. 1994).

⁴ CSX also requests an exemption from statutory requirements at 49 U.S.C. 10903(a)(3) and 10903(c). However, because the Board has already ruled on CSX's previous request for waivers from corresponding Board regulations, that portion of the request will be dismissed as moot.

DATES: Written comments should be received on or before July 13, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: U.S. Individual Income Tax Return.

OMB Number: 1545-0074.

Form Number: 1040A and Schedules A, B, C, C-EZ, D, D-1, E, EIC, F, H, J, R, and SE.

Abstract: These forms are used by individuals to report their income tax liability. The data is used to verify that the items reported on the forms are correct, and also for general statistics use.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 74,487,259.

Estimated Time Per Respondent: Varies.

Estimated Total Annual Burden Hours: 1,393,882,763.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of

information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 8, 2001.

Garrick R. Shear,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 945, 945-A, and 945-V

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 945, Annual Return of Withheld Federal Income Tax; Form 945-A, Annual Record of Federal Tax Liability; and Form 945-V, Form 945 Payment Voucher.

DATES: Written comments should be received on or before July 13, 2001 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the forms and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Annual Return of Withheld Federal Income Tax (Form 945), Annual Record of Federal Tax Liability (Form 945-A), and Form 945 Payment Voucher (Form 945-V).

OMB Number: 1545-1430.

Form Numbers: 945, 945-A, and 945-V.

Abstract: Form 945 is used to report income tax withholding on nonpayroll payments including backup withholding and withholding on pensions, annuities, IRAs, military retirement, and gambling winnings. Form 945-A is used to report nonpayroll tax liabilities. Form 945-V is a payment voucher that is used by those taxpayers who submit a payment with their return.

Current Actions: There are no changes being made to the forms at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals or households, not-for-profit institutions, farms, and Federal, state, local or tribal governments.

Estimated Number of Respondents: 193,468.

Estimated Time Per Respondent: 10 hours, 20 minutes.

Estimated Total Annual Burden Hours: 2,001,199.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.