

employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on August 25, 2001, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,² formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),³ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by August 6, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 15, 2001, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Eric M. Hocky, Gollatz, Griffin & Ewing, P.C., 213 West Miner Street, P.O. Box 796, West Chester, PA 19381-0796.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

Applicant has filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by July 31, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), Applicant shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by Applicant's filing of a notice of consummation by July 26, 2002, and

there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: July 18, 2001.

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

Vernon A. Williams,

Secretary.

[FR Doc. 01-18571 Filed 7-25-01; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 180X)]

Union Pacific Railroad Company— Abandonment Exemption—in Shawnee County, KS

Union Pacific Railroad Company (UP) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments and Discontinuances of Service and Trackage Rights* to abandon a 1.07-mile line of railroad over the Topeka Industrial Lead from milepost 406.53 to milepost 407.60 in Topeka, Shawnee County, KS. The line traverses United States Postal Service Zip Codes 66607 and 66612.

UP has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic moving over the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment and discontinuance shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be

effective on August 25, 2001, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by August 6, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 15, 2001, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Mack H. Shumate, Jr., Senior General Attorney, Union Pacific Railroad Company, 101 North Wacker Drive, Room 1920, Chicago, IL 60606.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

UP has filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by July 31, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545.

Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), UP shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by UP's filing of a notice of consummation by July 26, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

¹ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

² The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

³ Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

Decided: July 12, 2001.
 By the Board, David M. Koonschnick,
 Director, Office of Proceedings.
Vernon A. Williams,
 Secretary.
 [FR Doc. 01-18117 Filed 7-25-01; 8:45 am]
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DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
 Comment Request**

July 19, 2001.

The Department of 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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before August 27, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0070.
Form Number: IRS Form 2350.
Type of Review: Revision.
Title: Application for Extension of Time to File U.S. Income Tax Return.
Description: Form 2350 is used to request an extension of time to file in order to meet the bona fide residence or physical presence tests required to gain the benefits permitted under section 911. The information furnished is used to determine if the extension should be granted.
Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeeper: 22,594.
Estimated Burden Hours Per Respondent/Recordkeeper: Recordkeeping—13 min. Learning about the law or the form—9 min. Preparing the form—24 min. Copying, assembling, and sending the form to the IRS—14 min.
Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 22,594 hours.
OMB Number: 1545-0985.
Regulation Project Number: PS-128-86, PS-127-86, and PS-73-88 Final.
Type of Review: Extension.
Title: Generation-Skipping Transfer Tax.
Description: This regulation provides rules relating to the effective date, return requirements, definitions, and certain special rules covering the generation-skipping transfer tax. The information required by the regulation will require individuals and/or fiduciaries to report information on Forms 706NA, 706, 706GS(D), 706GS(D-1), 706GS(T), 709 and 843 in connection with the generation skipping transfer tax. The information will facilitate the assessment of the tax and taxpayer examinations.
Respondents: Individuals or households, Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 7,500.
Estimated Burden Hours Per Respondent/Recordkeeper: 30 minutes.
Frequency of Response: On occasion, Other (Form 706 is filed within 9 months after the taxpayer dies.).
Estimated Total Reporting/Recordkeeping Burden: 3,750 hours.
OMB Number: 1545-1058.
Form Number: IRS Form 8655.
Type of Review: Extension.
Title: Reporting Agent Authorization for Magnetic Tape/Electronic Filers.
Description: Form 8655 allows a taxpayer to designate a report agent to

file certain employment tax returns electronically or on magnetic tape, and to submit Federal tax deposits. This form allows IRS to disclose tax account information and to provide duplicate copies of taxpayer correspondence to authorized agents. Reporting agents are persons or organizations preparing and filing magnetic tape or electronic equivalents of federal tax returns and/or submitting federal tax deposits.
Respondents: Business or other for-profit.
Estimated Number of Respondents: 110,000.
Estimated Burden Hours Per Respondent: 6 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 11,000 hours.
OMB Number: 1545-1430.
Form Number: IRS Forms 945, 945-A, and 945-V.
Type of Review: Revision.
Title: Annual Return of Withheld Federal Income Tax (945); Annual Record of Federal Tax Liability (945-A); and Form 945 Payment Voucher (945-V).
Description: Form 945 is used to report income tax withholding on nonpayroll payments including backup withholding and withholding on pensions, annuities, IRA's, military retirement and gambling winnings. Form 945-A is used to report nonpayroll tax liabilities. Form 945-V is used by those taxpayers who submit a payment with their return.
Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.
Estimated Number of Respondents/Recordkeepers: 193,468.
Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
945	6 hr., 12 min	35 min	43 min.
945-A	9 hr., 34 min.	15 min	15 min.
945-V	14 min.		

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 2,001,199 hours.
OMB Number: 1545-1601.
Revenue Procedure Number: Revenue Procedure 98-32.
Type of Review: Revision.
Title: EFTPS Programs for Reporting Agents.

Description: The Batch and Bulk Filer programs are used by Filers for electronically submitting enrollments, federal tax deposits, and federal tax payments on behalf of multiple taxpayers. These programs are part of the Electronic Federal Tax Payment System (EFTPS).

Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 1,500.
Estimated Burden Hours Per Respondent/Recordkeeper: 82 hours, 23 minutes.
Frequency of Response: On occasion, Weekly, Monthly, Quarterly, Semi-annually, Annually, Biennially.