

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Docket No. AB-416 (Sub-No. 4X)]

**San Bernardino Associated Governments—Abandonment Exemption—in San Bernardino County, CA**

Consistent with the Surface Transportation Board's decision in *Orange County Transportation Authority, Riverside County Transportation Commission, San Bernardino Associated Governments, San Diego Metropolitan Transit Development Board, North San Diego County Transit Development Board—Acquisition Exemption—The Atchison, Topeka and Santa Fe Railway Company*, Finance Docket No. 32173 *et al.* (STB served Mar. 12, 1997) (*Transit Agencies*), San Bernardino Associated Governments (SANBAG) has filed a verified notice of exempt abandonment, and information otherwise required under 49 CFR 1152 Subpart F—*Exempt Abandonments*, to abandon any residual common carrier obligation on a 19.80-mile line of railroad on the Baldwin Park line, formerly operated by Southern Pacific Transportation Company (SP), between milepost 515.70 at the San Bernardino/Los Angeles Counties, CA border and milepost 535.50 in San Bernardino County, CA.<sup>1</sup> The line traverses United States Postal Service Zip Codes 91701, 91730, 91739, 91763, 91786, 92335, 92336, 92376.<sup>2</sup>

In *Transit Agencies*, the Board granted SANBAG and several other California transit agencies an exemption from 49 U.S.C. Subtitle IV. The Board also adopted the agencies' proposal that they file a notice, reciting the labor

protection the Board is required to impose and adopting the environmental and historic reports filed by the rail carrier (here SP) discontinuing service over the line, to meet the agencies' obligations in fully abandoning the subject rail lines. SANBAG has provided that information, and has submitted its own environmental and historic reports for this line because 10 years have elapsed since SP prepared and submitted the required environmental documentation for its discontinuance of rail service on the subject line.

Also, consistent with the requirements of 49 CFR part 1152, subpart F, SANBAG has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic on the line can be rerouted over other lines; (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 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 shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). This exemption will be effective on December 24, 2003, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 4, 2003. Petitions to reopen must be filed by December 15, 2003, with: Surface Transportation Board, 1925 K Street NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to applicant's representative: Charles A. Spitulnik, McLeod, Watkinson & Miller, One Massachusetts Avenue, NW., Suite 800, Washington, DC 20001.

<sup>3</sup> 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.

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

SANBAG has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by November 28, 2003. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339]. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, 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), SANBAG shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by SANBAG's filing of a notice of consummation by November 24, 2004, 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 Web site at <http://www.stb.dot.gov>.

Decided: November 13, 2003.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-29033 Filed 11-21-03; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

**Submission for OMB Review; Comment Request**

November 17, 2003.

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, Pub. L. 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,

<sup>1</sup> Discontinuance authority was granted to SP for a 4.1-mile segment of the subject line in *Southern Pacific Transp. Co.—Abandonment*, 8 I.C.C.2d 495 (1992), modified, *Southern Pac. Transp. Co.—Aban.—L.A. County, CA*, 9 I.C.C.2d 385 (1993), and for the remainder of the subject line in *Southern Pacific Transportation Company—Discontinuance of Service Exemption—San Bernardino County, CA*, Docket No. AB-12 (Sub-No. 158X) (ICC served June 15, 1994).

<sup>2</sup> Under 49 CFR 1152.50(d)(2), the railroad must file a verified notice with the Board at least 50 days before the abandonment or discontinuance is to be consummated. SANBAG, in its verified notice tendered for filing on October 7, 2003, indicated a proposed consummation date of November 26, 2003. Because applicant had failed to publish notice in the newspaper as required under 49 CFR 1105.12, the verified notice was not complete until November 4, 2003, when proof of newspaper publication was received at the Board and hence the notice was not deemed filed until then. Thus, the earliest possible consummation date is December 24, 2003. By letter filed November 4, 2003, applicant's representative has confirmed that the correct consummation date is December 24, 2003.

Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before December 24, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0002.

*Form Number:* IRS Form CT-2.

*Type of Review:* Extension.

*Title:* Employee Representative's Quarterly Railroad Tax Return.

*Description:* Employee representatives file Form CT-2 quarterly compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeeping:* 28.

*Estimated Burden Hours Respondent/Recordkeeper:*  
Recordkeeping—13 minutes  
Learning about the law or the form—13 minutes

Preparing the form—24 minutes  
Copying, assembling, and sending the form to the IRS—16 minutes

*Frequency of Response:* Quarterly.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 127 hours.

*OMB Number:* 1545-0135.

*Form Number:* IRS Form 1138.

*Type of Review:* Extension.

*Title:* Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback.

*Description:* Form 1138 is filed by corporations to request an extension of time to pay their income taxes, including estimated taxes. Corporations may only file for an extension when they expect a net operating loss carryback in the tax year and want to delay the payment of taxes from a prior tax year.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,033.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 21 min.  
Learning about the law or the form—42 min.

Preparing and sending the form to the IRS—46 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 9,800 hours.

*OMB Number:* 1545-0794.

*Regulation Project Number:* LR-311-81 Final (TD 7925).

*Type of Review:* Extension.

*Title:* Penalties for Underpayment of Deposits and Overstated Deposit Claims, and Time of Filing Information Returns of Owners, Officers and Directors of Foreign Corporation.

*Description:* Section 6406 requires information returns with respect to certain foreign corporations and the regulations provide the date by which these returns must be filed.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-0946.

*Form Number:* IRS Form 8554.

*Type of Review:* Extension.

*Title:* Application for Renewal of Enrollment to Practice before the Internal Revenue Service.

*Description:* This information relates to the approval of continuing professional education programs and the renewal of the enrollment status for those individuals admitted (enrolled) by the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 39,500.

*Estimated Burden Hours Respondent/Recordkeeper:* 1 hour, 12 minutes.

*Frequency of Response:* Other (on-time filing).

*Estimated Total Reporting/Recordkeeping Burden:* 47,400 hours.

*OMB Number:* 1545-0949.

*Form Number:* IRS Form 2587.

*Type of Review:* Extension.

*Title:* Application for Special Enrollment Examination.

*Description:* This information relates to the determination of the eligibility of individuals seeking enrollment status to practice before the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 8,000.

*Estimated Burden Hours Respondent:* 6 minutes.

*Frequency of Response:* Other (one-time filing).

*Estimated Total Reporting Burden:* 800 hours.

*OMB Number:* 1545-1098.

*Regulation Project Number:* TD 8418 Final (FI-91-86; FI-90-86; FI-90-91; and FI-1-90).

*Type of Review:* Extension.

*Title:* Arbitrage Restrictions on Tax-Exempt Bonds.

*Description:* This regulation requires state and local governmental issuers of tax-exempt bonds to rebate arbitrage profits earned on nonpurpose investments acquired with the bond proceeds. Issuers are required to submit a form with the rebate. The regulations provide for several elections, all of which must be in writing.

*Respondents:* Not-for-profit institutions, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 3,100.

*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours, 45 minutes.

*Frequency of Response:* On occasion, Other (at most every 5 years).

*Estimated Total Reporting/Recordkeeping Burden:* 8,550 hours.

*OMB Number:* 1545-1145.

*Form Number:* IRS Form 706-GS(T).

*Type of Review:* Extension.

*Title:* Generation-Skipping Transfer Tax Return for Termination.

*Description:* Form 706-GS(T) is used by trustees to compute and report the Federal GST tax imposed by Internal Revenue Code (IRC) section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS (minutes)
Form 706-GS(T) .....	39	32	32	20
Schedule A .....	13	13	37	20

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS (minutes)
Schedule B .....	13	9	19	20

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 702 hours.  
*OMB Number:* 1545-1288.  
*Form Number:* IRS Form 8828.  
*Type of Review:* Revision.  
*Title:* Recapture of Federal Mortgage Subsidy.  
*Description:* Form 8828 is needed to compute the section 143(m) tax on recapture of the Federal subsidy from use of qualified mortgage bonds and mortgage credit certificates in cases where the financing is provided after 1990 and the home subject to the financing is sold during the first 9 years after financing was provided. IRS uses the information to determine that the

proper amount of Federal subsidy is recaptured.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 10,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*  
 Recordkeeping—1 hr., 18 min.  
 Learning about the law or the form—22 min.  
 Preparing the form—46 min.  
 Copying, assembling, and sending the form to the IRS—20 min.  
*Frequency of Response:* Other (for year of sale of home).  
*Estimated Total Reporting/Recordkeeping Burden:* 26,340 hours.

*OMB Number:* 1545-1567.  
*Form Number:* IRS Form 8854.  
*Type of Review:* Extension.  
*Title:* Expatriation Initial Information Statement.  
*Description:* Internal Revenue Code section 6039G requires persons who lose U.S. citizenship to provide information concerning citizenship, income tax liability, net worth, and net assets. Form 8854 is used to report this information.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 11,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*

	Part I (minutes)	Part I and II
Recordkeeping .....	33	2 hr., 57 min.
Learning about the law or the form .....	13	.25 min.
Preparing the form .....	39	1 hr., 24 min.
Copying, assembling, and sending the form to the IRS .....	20	34 min.

*Frequency of Response:* Other (once).  
*Estimated Total Reporting/Recordkeeping Burden:* 23,060 hours.  
*OMB Number:* 1545-1711.  
*Regulation Project Number:* REG-116050-99 NPRM.  
*Type of Review:* Extension.  
*Title:* Stock Transfer Rules: Carryover of Earnings and Taxes.  
*Description:* This document contains proposed regulations governing the manner in which certain tax attributes (i.e., earnings and profits and foreign income tax accounts) carry over under section 381 and are allocated under section 312 in transactions described in section 367(b) of the Internal Revenue Code.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 600.  
*Estimated Burden Hours Respondent:* 3 hours.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 1,800 hours.  
*Clearance Officer:* R. Joseph Durbala, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3634.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.  
**Lois K. Holland,**  
*Treasury PRA Clearance Officer.*  
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## DEPARTMENT OF THE TREASURY

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11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.  
**DATES:** Written comments should be received on or before December 24, 2003 to be assured of consideration.

### Bureau of the Public Debt (PD)

*OMB Number:* 1535-0009.  
*Form Number:* PD F 1851.  
*Type of Review:* Extension.  
*Title:* Request for Reissue U.S. Savings Bonds to a Personal Trust.  
*Description:* Used to request reissue of savings bonds in the name of a trustee of a personal trust estate.  
*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 55,000.  
*Estimated Burden Hours Per Respondent:* 15 minutes.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden Hours:* 13,750 hours.  
*OMB Number:* 1535-0068.  
*Form Number:* None.  
*Type of Review:* Extension.  
*Title:* Regulations Governing Book-Entry Treasury Bonds, Notes and Bills.  
*Description:* The information is requested to establish an Investor's Treasury Account; to dispose of