

SUPPLEMENTARY INFORMATION: The Core Lines were once part of the rail system operated by the Chicago, Milwaukee, St. Paul and Pacific Railroad Company (the Milwaukee Road). The Milwaukee Road entered bankruptcy in 1977, and, in 1980, it received, both from the Interstate Commerce Commission (ICC) and from the bankruptcy court, approval to abandon the Core Lines. In March 1980, the Milwaukee Road terminated its Core Lines operations, and thereafter, for more than a year, shippers located on the Core Lines had no rail service of any kind. In 1981, the abandoned Core Lines were acquired by the State, and, since on or about July 6, 1981, BN/BNSF has provided common carrier rail service over the Core Lines pursuant to various agreements (the most recent of which is the 1986 Operating Agreement) with the State,⁴ and pursuant to a Modified Certificate of Public Convenience and Necessity (the modified certificate) issued by the ICC. See 49 CFR Part 1150, Subpart C (§ 1150.21 *et seq.*) (these are the “modified certificate” regulations that apply to operations over abandoned rail lines that have been acquired, through purchase or lease, by a State).

A contractual dispute has arisen respecting the scope of the rights retained by or granted to the State and/or BNSF under the 1986 Operating Agreement. On June 29, 2004, BNSF advised the State that it desired to exercise its “purchase option” right (said to be provided in the 1986 Operating Agreement) to acquire the Core Lines. The State apparently contends that the 1986 Operating Agreement gives BNSF no right to acquire the Core Lines and/or gives the State a right to allow other railroads to operate over the Core Lines. BNSF apparently contends that the 1986 Operating Agreement gives BNSF a right to acquire the Core Lines and gives the State no right to allow other railroads to operate over the Core Lines. The dispute concerning the various rights asserted by the State and BNSF is now the subject of litigation in *The Burlington Northern and Santa Fe Railway Company v. State of South Dakota*, Civ. No. 04–470 (S.D. 6th Circuit).

The contractual dispute between BNSF and the State must be resolved by the court; that dispute will *not* be resolved by the Board. However, a related matter—BNSF’s request that the Board authorize BNSF to acquire and operate the Core Lines—must be

resolved by the Board. But even if the Board authorizes BNSF to acquire the Core Lines, that authorization is only permissive. If the South Dakota state court decides that BNSF does not have, under the 1986 Operating Agreement, a right to acquire the Core Lines, then any Board-granted authority cannot be exercised.⁵

On December 23, 2004, BNSF filed, in STB Finance Docket No. 34645, *The Burlington Northern and Santa Fe Railway Company—Acquisition and Operation Exemption—State of South Dakota*, a verified notice of exemption under 49 CFR 1150.31 to acquire and operate the Core Lines. By decision served January 14, 2005,⁶ the Board rejected BNSF’s § 1150.31 exemption notice on the ground that the transaction contemplated by BNSF (the transfer of the Core Lines from modified certificate” status to § 10901 “railroad line” status) was not appropriate for consideration under the § 1150.31 “class exemption” procedure. The Board explained that, whereas the § 1150.31 class exemption typically applies to routine transactions that are not subject to substantial controversy and opposition, the transaction contemplated by BNSF was neither routine nor noncontroversial. Therefore, the Board required BNSF to file either a § 10502 exemption petition or a formal § 10901 application, in order to compile a record that would allow the Board to resolve the issues raised. The Board specified that BNSF should file a petition or an application as soon as possible; that BNSF should include, in this filing, its entire “case in chief”; that the State should submit its reply to this filing no later than the 21st day after the date on which the filing was made; that the State should include, in this submission, its entire case; and that BNSF should submit its response to the State’s reply no later than the 14th day after the date on which the reply was filed.

On February 18, 2005, BNSF filed, in STB Finance Docket No. 34667, *BNSF Railway Company—Acquisition and Operation—State of South Dakota*, a formal “10901 application. This application seeks authority, under 49 U.S.C. 10901 and 49 CFR part 1150, subpart A (§ 1150.1 *et seq.*), to acquire

and operate the Core Lines. The formal application filed in STB Finance Docket No. 34667 contemplates the same transaction that was contemplated by the class exemption notice previously filed in STB Finance Docket No. 34645: the transfer of the Core Lines from “modified certificate” status to § 10901 “railroad line” status.

As indicated in the decision served January 14, 2005, in STB Finance Docket No. 34645, comments respecting the BNSF application must be filed by March 11, 2005 (the 21st day after the date on which the application was filed), and replies to such comments must be filed by March 25, 2005 (the 14th day after March 11th).

The application filed by BNSF in STB Finance Docket No. 34667 is available for public inspection in the Docket File Reading Room (Room 755) at the offices of the Surface Transportation Board, 1925 K Street, NW., in Washington, DC. The application is also available for inspection at BNSF’s offices, at 2500 Lou Menk Drive, in Fort Worth, TX. The application is also available for viewing and downloading at the Board’s Web site, at <http://www.stb.dot.gov>. In addition, copies of the application may be obtained from BNSF’s representatives (Adrian L. Steel, Jr., and Sarah W. Bailiff) at the addresses indicated above.

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

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

Decided: March 2, 2005.

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

Vernon A. Williams,
Secretary.

[FR Doc. 05–4417 Filed 3–7–05; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 2, 2005.

The Department of the 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

⁴ BNSF advises that, under the 1986 Operating Agreement, it currently operates over the Core Lines as a lessee (*i.e.*, the 1986 Operating Agreement provides for a lease of the Core Lines to BNSF).

⁵ BNSF has acknowledged this point. See BNSF’s application at 4: “BNSF recognizes that it will need to prevail in acquiring the Core Lines from the State whether through voluntary conveyance by the State or involuntary conveyance as may be ordered by the state court before BNSF can acquire title to the Lines.

⁶ *The Burlington Northern and Santa Fe Railway Company C Acquisition and Operation Exemption C State of South Dakota*, STB Finance Docket No. 34645 (STB served Jan. 14, 2005).

addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before April 7, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0854.

Project Regulation Number: LR-1214.

Type of Review: Extension.

Title: Discharge of Liens.

Description: The Internal Revenue Service needs this information to determine if the tax payer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

Respondents: Individuals or Households, Business or other for-profit, Farms.

Estimated Number of Respondents: 500.

Estimated Burden Hours Respondent: 24 minutes.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 200 hours.

Clearance Officer: R. Joseph Durbala (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Christopher Davis,

Treasury PRA Assistant.

[FR Doc. 05-4437 Filed 3-7-05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 28, 2005.

The Department of the 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 11000, 1750

Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before April 7, 2005 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1483.

Form Number: IRS Form W-7.

Type of Review: Revision.

Title: Application for IRS Individual Taxpayer Identification Number.

Description: Regulations under IRC section 6109 provide for a type of taxpayer identifying number called the "IRS individual taxpayer identification number" (ITIN). Individuals who currently do not have, and are not eligible to obtain, social security numbers can apply for this number on Form W-7. Taxpayers may use this number when required to furnish a taxpayer identifying number under regulations. An ITIN is intended for tax use only.

Respondents: Individuals or Households.

Estimated Number of Respondents: 500,000.

Estimated Burden Hours Respondent: 1 hour 26 minutes.

Frequency of response: Other Individuals file once to get ITIN.

Estimated Total Reporting Burden: 715,000 hours.

OMB Number: 1545-1548.

Form Number: Rev. Proc. 2003-45.

Type of Review: Revision.

Title: Revenue Procedure 2003-45 Late Election Relief for S Corporation; Revenue Procedure 2004-48, Deemed Corporate Election for Late Electing S Corporations.

Description: The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Respondent: 1 hour.

Frequency of response: On Occasion.

Estimated Total Reporting Burden: 50,000 hours.

OMB Number: 1545-1632.

Form Number: REG-118662-98 Final.

Type of Review: Extension.

Title: REG-118662-98 (Final) New Technologies in Retirement Plans.

Description: These regulations provide that certain notices and consents required in connection with distributions from retirement plans may be transmitted through electronic media. The regulations also modify the timing requirements for provision of certain distribution-related notices.

Respondents: Individuals or Households, Business or Other for-profit, Not-for-profit institutions, and State, Local or Tribal Government.

Estimated Number of Respondents: 375,000.

Estimated Burden Hours Respondent: 1 hour.

Frequency of response: On Occasion.

Estimated Total Reporting Burden: 477,563 hours.

Clearance Officer: R. Joseph Durbala (202) 622-3634, Internal Revenue Service, Room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Christopher Davis,

Treasury PRA Assistant.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8889

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 8889, Health Savings Accounts (HSAs).

DATES: Written comments should be received on or before May 9, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 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 R. Joseph Durbala, at (202) 622-3634, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION: