

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Finance Docket No. 33653]

**Port of Benton—Acquisition and Operation Exemption—U.S. Department of Energy Rail Line in Richland, WA**

The Port of Benton, a noncarrier, of Richland, WA, has filed a notice of exemption under 49 CFR 1150.31 to acquire the rail line assets of the U.S. Department of Energy (DOE) to operate a rail line approximately 17 miles long known as the Hanford Site Rail System, Southern Connection, extending from milepost 46, at the junction with Union Pacific rail line in Kennewick, WA, to milepost 29, at the DOE Hanford Site, connecting with the Hanford Site Rail System, Northern Connection (north of the City of Richland).

The transaction is expected to be consummated on October 1, 1998.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33653, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Thomas A. Cowan, Esq., COWAN WALKER, P.S., P.O. Box 927, Richland, WA 99352.

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

Decided: September 19, 1998.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 98-26634 Filed 10-5-98; 8:45 am]

BILLING CODE 4915-00-M

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Finance Docket No. 33659]

**Toledo, Peoria & Western Railway Corp.—Corporate Family Transaction Exemption—Marksman Corp.**

Toledo, Peoria & Western Railway Corporation (TPW Railway), a Class III rail common carrier, has filed a notice

of exemption to lease, by assignment, 17 miles of rail line from Marksman Corporation (Marksman), a Class III rail carrier, between milepost 183 near Monterey, IN, and milepost 199 near North Judson, IN (the Rail Line). The Rail Line is now leased from J.K. Line, Inc., by Marksman. Marksman owns 100% of the capital stock of TPW Railway.<sup>1</sup> TPW Railway plans to operate as well as lease the Rail Line.<sup>2</sup>

The earliest the transaction could be consummated was September 17, 1998, the effective date of the exemption (7 days after the exemption was filed).

The purpose of the transaction is to simplify the arrangements for the operation of the Rail Line. Prior to filing the notice, TPW Railway already performed operations on the Rail Line on behalf of Marksman pursuant to an unwritten agreement with Marksman. Assignment of the lease to TPW Railway will allow it to assume common carrier responsibilities in conjunction with its other rail operations.

This is a transaction within a corporate family of the type specifically exempted from prior review and approval under 49 CFR 1180.2(d)(3). The parties state that the transaction will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33659, must be filed with the Surface Transportation Board, Office

of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Eric M. Hocky, Esq., Gollatz, Griffin & Ewing, P.C., 213 W. Miner Street, PO Box 796, West Chester, PA 19381-0796.

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

Decided: September 29, 1998.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 98-26619 Filed 10-5-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Proposed Collection; Comment Request for Notices 437, 437A, 438 and 466**

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notices 437, 437A, 438 and 466, Notice of Intention to Disclose.

**DATES:** Written comments should be received on or before December 7, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the notices should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Notice of Intention to Disclose.

*OMB Number:* 1545-0633.

*Notice Number:* Notices 437, 437A, 438, and 466.

*Abstract:* Section 6110(f) of the Internal Revenue Code requires that a notice of intention to disclose be sent to

<sup>1</sup> See Marksman Corporation—Lease and Operation Exemption—J.K. Line, Inc., STB Finance Docket No. 33481 (STB served Oct. 16, 1997).

<sup>2</sup> See R.J. Corman Railroad Company/Pennsylvania Lines Inc.—Lease Exemption—Clearfield & Mahoning Railway Company, STB Finance Docket No. 32861 (STB served June 21, 1996), slip op. at 1 n.2.

all persons to which a written determination is issued. That section also requires that such persons receive a notice if related background file documents are requested. Notice 437 is issued to recipients of letter rulings; Notice 437A to recipients of Chief Counsel Advice; Notice 438 to recipients of technical advice memorandums; and Notice 466 to recipients if a request for the related background file document is received. The notices inform the recipients of their right to request further deletions to the public inspection version of written determinations or related background file documents.

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

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

**Estimated Number of Respondents:** 3,250.

**Estimated Time Per Respondent:** 30 minutes.

**Estimated Total Annual Burden Hours:** 1,625.

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: September 24, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-26703 Filed 10-5-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request For Form MTQ/941

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form MTQ/941, Montana Quarterly Tax Report/Employer's Quarterly Federal Tax Return.

**DATES:** Written comments should be received on or before December 7, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Montana Quarterly Tax Report/Employer's Quarterly Federal Tax Return.

**OMB Number:** 1545-1554.

**Form Number:** Form MTQ/941.

**Abstract:** Form MTQ/941 is used by employers to report payments made to employees subject to income and social security and Medicare taxes and the amounts of these taxes. The state of Montana and the Simplified Tax and Wage Reporting System (STAWRS) have formed a partnership to explore the potential of combining Montana's quarterly reports for state withholding, Old Fund Liability Tax, and

Unemployment Insurance with the Employer's Quarterly Federal Tax Return (Form 941). One form will satisfy both state and Federal requirements and will make employer filing faster and easier.

**Current Actions:** Revision of a currently approved collection.

**Type of Review:** Form MTQ/941 has been revised because of a change to the deposit regulations (Reg. 31.6302-1T(f)(4)) increasing the threshold for the deposit of Federal employment taxes from \$500 to \$1,000.

**Affected Public:** Individuals or households, business or other for-profit organizations, not-for-profit institutions, and Federal, state, local or tribal governments.

**Estimated Number of Responses:** 390.

**Estimated Time Per Response:** 9 hr., 46 min.

**Estimated Total Annual Burden Hours:** 3,805.

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.