

**ACTION:** Notice of exemption.

**SUMMARY:** The Board, pursuant to 49 U.S.C. 10502, exempts from the prior approval requirements of 49 U.S.C. 10903: (1) Sequatchie Valley Railroad Co., Inc.'s (SQVR) discontinuance of service over 28.9 miles of rail line between milepost LJF-11.0 near Kimball and milepost LJF-39.9 at Brush Creek, in Marion and Sequatchie Counties, TN; and (2) CSX Transportation, Inc.'s (CSXT) abandonment of the 28.9-mile rail line, subject to standard labor protective conditions and an environmental condition.

**DATES:** Provided no formal expression of intent to file a financial assistance offer has been received, this exemption will be effective on September 18, 1996. Formal expressions of intent to file financial assistance offers<sup>2</sup> under 49 CFR 1152.27(c)(2) and requests for a notice of interim trail use/rail banking must be filed by August 29, 1996. Petitions to stay must be filed by September 3, 1996. Requests for a public use condition must be filed by September 9, 1996. Petitions to reopen must be filed by September 13, 1996.

**ADDRESSES:** Send pleadings referring to STB Docket Nos. AB-451X and AB-55 (Sub-No. 518X) to: (1) Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423; and (2) Petitioners' representatives: G. R. Abernathy, P.O. Box 1317, Shelbyville, TN 37160, and Charles M. Rosenberger, 500 Water Street-1150, Jacksonville, FL 32202.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar, (202) 927-5660. [TDD for the hearing impaired: (202) 927-5721.]

**SUPPLEMENTARY INFORMATION:** Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC News & Data, Inc., Room 2229, 1201 Constitution Avenue, N.W., Washington, DC 20423. Telephone: (202) 289-4357/4359. [Assistance for the hearing impaired is available through TDD services (202) 927-5721.]

Decided: August 7, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, Commissioner Owen, Vernon A. Williams,  
*Secretary.*

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relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 10903.

<sup>2</sup>See Exempt. of Rail Abandonment—Offers of Finan. Assist., 4 I.C.C.2d 164 (1987).

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 1120-PC**

**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 1120-PC, U.S. Property and Casualty Insurance Company Income Tax Return.

**DATES:** Written comments should be received on or before October 18, 1996, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**  
*Title:* U.S. Property and Casualty Insurance Company Income Tax Return.  
*OMB Number:* 1545-1027.  
*Form Number:* 1120-PC.

*Abstract:* Property and casualty insurance companies are required to file an annual return of income and pay the tax due. The data is used to insure that companies have correctly reported income and paid the correct tax.

*Current Actions:* The major changes to Form 1120-PC are as follows:

(1) On line 7c, the checkboxes for Form 5884 (Jobs Credit) and Form 6765 (Credit for Increasing Research Activities) were removed. The jobs credit under Internal Revenue Code section 51 has expired for employees who began work after 1994. The research credit under Code section 41 expired June 30, 1995.

(2) Line 11b, Environmental tax, was deleted because the environmental tax does not apply to tax years beginning after 1995.

(3) Schedule C, column (a), Dividends not subject to section 832(b)(5)(B), was

removed because the entries under this column are not needed.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 2,200.

*Estimated Time Per Respondent:* 203 hr., 31 min.

*Estimated Total Annual Burden Hours:* 447,722.

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: August 7, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-21086 Filed 8-16-96; 8:45 am]

**BILLING CODE** 4830-01-U

**DEPARTMENT OF VETERANS AFFAIRS****Special Medical Advisory Group, Notice of Meeting**

As required by the Federal Advisory Committee Act, the VA hereby gives notice that the Special Medical Advisory Group has scheduled a

meeting on September 4, 1996. The meeting will convene at 8:30 a.m. and end at about 4:00 p.m. The meeting will be held in Room 830 at VA Central Office, 810 Vermont Avenue, NW, Washington, DC. The purpose of the meeting is to advise the Secretary and Under Secretary for Health relative to the care and treatment of disabled veterans, and other matters pertinent to the Department's Veterans Health Administration (VHA).

The agenda for the meeting will include discussion of VA's special programs, the VHA budget, organization for care delivery within the Veterans Integrated Service Networks and outcome reports from residency and research realignment committees.

All sessions will be open to the public. Those wishing to attend should contact Brenda Goodworth, Office of the Under Secretary for Health, Department of Veterans Affairs. Her phone number is (202) 273-5878.

By Direction of the Secretary.

Eugene A. Brickhouse,  
*Committee Management Officer.*

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