

by April 14, 2001, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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Decided: April 7, 2000.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-9242 Filed 4-13-00; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB-33 (Sub-No. 70)]

#### Union Pacific Railroad Company— Abandonment—Wallace Branch, ID

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of availability of final supplemental environmental assessment.

**SUMMARY:** The Surface Transportation Board's (Board's) Section of Environmental Analysis (SEA) has prepared a Final Supplemental Environmental Assessment (Final Supplemental EA) to complete the environmental review process under the National Environmental Policy Act (NEPA) for this rail abandonment proceeding.

**FOR FURTHER INFORMATION CONTACT:** Dana White, (202) 565-1552 (TDD for the hearing impaired 1-800-877-8339). To obtain a copy of the Final Supplemental EA, contact Da-To-Da Office Solutions, 1925 K Street, NW., Washington, DC 20006, phone (202) 466-5530 or visit the Board's website at "WWW.STB.DOT.GOV".

**SUPPLEMENTARY INFORMATION:** This Final Supplemental EA addresses the Union Pacific Railroad Company's (UP's) filings with the Board on June 18, 1999 and October 19, 1999, of environmental information required to complete the environmental review process in this rail abandonment proceeding in accordance with the Court's decision in *State of Idaho v. ICC*, 35 F.3d 585 (D.C. Cir. 1994). UP now seeks final approval to salvage (*i.e.*, remove the tracks, ties, and roadbed) the rail lines known as the Wallace-Mullan Branches (Wallace Branch) in Benewah, Kootenai and Shoshone Counties, Idaho outside of the Bunker Hill Superfund Site (BHSS).<sup>1</sup>

<sup>1</sup> The 71.5-mile line extends from milepost 16.5 near Plummer, to milepost 80.4, near Wallace, and

To meet its obligations under NEPA, SEA completed an independent review of the material submitted by UP and on January 7, 2000 issued a Draft Supplemental EA for public review and comment. The Draft Supplemental EA addressed environmental information and evaluated (1) Whether the six environmental conditions previously imposed by the Interstate Commerce Commission (ICC)<sup>2</sup> were met and (2) whether the environmental concerns regarding salvage activity raised during the course of the environmental review process had now been appropriately addressed and resolved. The document also contained SEA's preliminary recommendations for mitigating the potential environmental impacts from salvage activity that have been identified.

SEA received nine comments on the Draft Supplemental EA, including generally favorable comments urging that the Board grant UP final salvage authority submitted by EPA, the State of Idaho, the Coeur d'Alene Tribe, through whose reservation the line passes, and UP. The Final Supplemental EA presents the agency and public comments that SEA received on the Draft Supplemental EA and SEA's response to those comments. It summarizes the environmental review that has taken place in this case and recommends final environmental mitigation measures for the Board to impose if it decides to approve salvage of the line. The Final Supplemental EA fully adopts and incorporates the analysis and conclusions in the Draft

then to milepost 7.6, near Mullan, in Benewah, Kootenai, and Shoshone Counties, Idaho. The line traverses the U.S. Postal Service zip codes 83851, 83861, 83833, 83810, 83839, 83837, 83846, and 83846. The Wallace Branch no longer has stations because rail service has already been discontinued. The 7.9-mile section of right-of-way within the BHSS was addressed in the BHSS Record of Decision (EPA 1992) and is not part of the salvage proposal before the Board. Section 121(e)(1), of the Comprehensive Environmental Response, Compensation and Liability (CERCLA), 42 U.S.C. 9261(e)(1), relieves UP of the requirement to obtain Board approval to remove track within the BHSS if it is done in connection with remediation actions carried out in compliance with CERCLA. Pursuant to Section 121(e) of CERCLA, UP removed track within the BHSS in connection with remediation actions carried out in compliance with CERCLA. UP has not, by undertaking such remediation, or by any other action, abandoned any portion of the Wallace Branch including the portion within the BHSS.

<sup>2</sup> The ICC Termination Act of 1995 (ICCTA), which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the ICC and established the Board to assume some regulatory functions involving rail transportation matters that the ICC had administered, including the functions involving the abandonment of rail service at issue here. The ICC's six environmental conditions required consultation and possible permitting and review by appropriate agencies with specialized expertise prior to any salvage activity on this line.

Supplemental EA, subject to certain factual and technical changes made as a result of the comments, and a modified historic preservation condition.

In the Final Supplemental EA, SEA concludes that the material provided by UP was sufficient to satisfy five of the six environmental conditions imposed by the ICC to ensure that, prior to salvage of the line, the potential significance of environmental effects related to the proposed track salvage will have been properly evaluated.<sup>3</sup> Furthermore, SEA concludes, based on the available information and the input of other agencies and government entities with specialized expertise, that if UP complies with the mitigation in the Engineering Evaluation/Cost Analysis and the Track Salvage Work Plan that were issued and approved by EPA, and the Biological Assessment prepared by UP and approved by the U.S. Fish and Wildlife Service, and if the additional mitigation SEA has recommended is imposed and implemented by UP, UP's proposal to salvage the Wallace Branch would not have significant adverse environmental impacts. Therefore, the preparation of an environmental impact statement is not warranted.

The Board will consider the entire environmental record, the Draft Supplemental EA, the Final Supplemental EA, and all public comments before issuing a decision either granting or denying UP final authority to salvage the portion of the Wallace Branch outside of the BHSS. In that decision, if UP's proposal is approved, the Board will impose any environmental conditions it deems appropriate.

By the Board, Elaine K. Kaiser, Chief, Section of Environmental Analysis.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-9243 Filed 4-13-00; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 4, 2000.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the

<sup>3</sup> The only condition that has not yet been satisfied is the ICC's Environmental Condition No. 6, involving historic preservation. SEA recommends that the Board impose a modified historic preservation condition on any decision approving salvage to ensure completion of the historic review process.

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 May 15, 2000, to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* Wage and Investment Taxpayer Prefiling and Filing Burden Study.

*Description:* This study is designed to collect the amount of time and money Wage & Investment taxpayers incur as a result of the Federal income tax law and regulations. This new method will be a valuable tool in the IRS's ongoing effort to improve customer service, as well as for policy makers to understand the full effect of tax law changes. In particular, it will help the IRS understand the burdens placed on its customers by the Federal tax system—its laws, its administration, and changes to those factors.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 8,300.

*Estimated Burden Hours Per Respondent:* 20 minutes (for completed interviews).

*Frequency of Response:* Other (One-Time).

*Estimated Total Reporting Burden:* 2,230 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503; phone: (202) 395-7860.

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 00-9338 Filed 4-13-00; 8:45 am]

**BILLING CODE 4830-01-U**

**DEPARTMENT OF THE TREASURY**

**Customs Service**

**Quarterly IRS Interest Rates Used in Calculating Interest on Overdue Accounts and Refunds on Customs Duties**

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This notice advises the public of the quarterly Internal Revenue Service interest rates used to calculate interest on overdue accounts (underpayments) and refunds (overpayments) of Customs duties. For the quarter beginning April 1, 2000, the interest rates for overpayments will be 8 percent for corporations and 9 percent for non-corporations, and the interest rate for underpayments will be 9 percent. This notice is published for the convenience of the importing public and Customs personnel.

**EFFECTIVE DATE:** April 1, 2000.

**FOR FURTHER INFORMATION CONTACT:**

Ronald Wyman, Accounting Services Division, Accounts Receivable Group, 6026 Lakeside Boulevard, Indianapolis, Indiana 46278, (317) 298-1200, extension 1349.

**SUPPLEMENTARY INFORMATION:**

**Background**

Pursuant to 19 U.S.C. 1505 and Treasury Decision 85-93, published in the **Federal Register** on May 29, 1985 (50 FR 21832), the interest rate paid on

applicable overpayments or underpayments of Customs duties shall be in accordance with the Internal Revenue Code rate established under 26 U.S.C. 6621 and 6622. Section 6621 was amended (at paragraph (a)(1)(B) by the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685) to provide different interest rates applicable to overpayments: one for corporations and one for non-corporations. The interest rate applicable to underpayments is not so bifurcated.

The interest rates are based on the short-term Federal rate and determined by the Internal Revenue Service (IRS) on behalf of the Secretary of the Treasury on a quarterly basis. The rates effective for a quarter are determined during the first-month period of the previous quarter.

In Revenue Ruling 2000-16 (*see*, 2000-12 IRB 780 dated March 20, 2000), the IRS determined the rates of interest for the third quarter of fiscal year (FY) 2000 (the period of April 1—June 30, 2000). The interest rate paid to the Treasury for underpayments will be the short-term Federal rate (6%) plus three percentage points (3%) for a total of nine percent (9%). For corporate overpayments, the rate is the Federal short-term rate (6%) plus two percentage points (2%) for a total of eight percent (8%). For overpayments made by non-corporations, the rate is the Federal short-term rate (6%) plus three percentage points (3%) for a total of nine percent (9%). These interest rates are subject to change for the fourth quarter of FY-2000 (the period of July 1—September 30, 2000).

For the convenience of the importing public and Customs personnel the following list of IRS interest rates used, covering the period from before July of 1974 to date, to calculate interest on overdue accounts and refunds of Customs duties, is published in summary format.

Beginning date	Ending date	Under-payments (percent)	Over-payments (percent)	Corporate Overpayments (Eff. 1-1-99) (percent)
Prior to—				
070174 .....	063075	6	6	.....
070175 .....	013176	9	9	.....
020176 .....	013178	7	7	.....
020178 .....	013180	6	6	.....
020180 .....	013182	12	12	.....
020182 .....	123182	20	20	.....
010183 .....	063083	16	16	.....
070183 .....	123184	11	11	.....
010185 .....	063085	13	13	.....
070185 .....	123185	11	11	.....