

As a condition to this exemption, any employee adversely affected by the abandonment and discontinuance shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on May 22, 2001, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by April 30, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by May 10, 2001, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: James P. Gatlin, General Attorney, Union Pacific Railroad Company, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

UP has filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by April 27, 2001. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, 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), UP shall file a notice of

¹ 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.

² Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by UP's filing of a notice of consummation by April 20, 2002, 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 website at "WWW.STB.DOT.GOV."

Decided: April 10, 2001.

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

Vernon A. Williams,
Secretary.

[FR Doc. 01-9500 Filed 4-19-01; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Bureau of Transportation Statistics

Agency Information Collection; Activity Under OMB Review; Airline Service Quality Performance—Part 234

AGENCY: Bureau of Transportation Statistics (BTS), DOT.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995, Public Law 104-13, the Bureau of Transportation Statistics invites the general public, industry and other governmental parties to comment on the continuing need for and usefulness of DOT requiring large certificated air carriers to file "On-Time Flight Performance Reports" and "Mishandled-Baggage Reports" pursuant to 14 CFR 234.4 and 234.6. These reports are used to monitor the quality of air service that major air carriers are providing the flying public.

DATES: Written comments should be submitted by June 19, 2001.

ADDRESSES: Comments should be directed to: Office of Airline Information, K-25, Room 4125, Bureau of Transportation Statistics, 400 Seventh Street, SW., Washington, DC 20590-0001, FAX NO. 366-3383 or EMAIL bernard.stankus@bts.gov.

COMMENTS: Comments should identify the OMB # 2138-0041. Persons wishing the Department to acknowledge receipt of their comments must submit with those comments a self-addressed stamped postcard on which the following statement is made: Comments on OMB # 2138-0041. The postcard will be date/time stamped and returned.

FOR FURTHER INFORMATION CONTACT: Bernie Stankus, Office of Airline

Information, K-25, Room 4125, Bureau of Transportation Statistics, 400 Seventh Street, SW., Washington, DC 20590-0001, (202) 366-4387.

SUPPLEMENTARY INFORMATION:

OMB Approval No.: 2138-004123.

Title: Airline Service Quality Performance—Part 234.

Form No.: BTS Form 234.

Type of Review: Extension of a currently approved collection.

Respondents: Large certificated air carriers that account for at least 1 percent of the domestic scheduled passenger revenues.

Number of Respondents: 11.

Total Burden Per Response: 20 hours.

Total Annual Burden: 2,640 hours.

Needs and Uses:

Consumer Information

Part 234 gives air travelers information concerning their chances of on-time flights and the rate of mishandled baggage by the eleven largest scheduled domestic passenger carriers.

Reducing and Identifying Traffic Delays

The Federal Aviation Administration uses part 234 data to pinpoint and analyze air traffic delays. Wheels-up and wheels-down times are used in conjunction with departure and arrival times to show the extent of ground delays. Actual elapsed flight time, wheels-down minus wheels-up time, is compared to scheduled elapsed flight time to identify airborne delays. The reporting of aircraft tail number allows the FAA to track an aircraft through the air network, which enables the FAA to study the ripple effects of delays at hub airports. The data can be analyzed for airport design changes, new equipment purchases, the planning of new runways or airports based on current and projected airport delays, and traffic levels.

Donald W. Bright,

Assistant Director, Airline Information.

[FR Doc. 01-9742 Filed 4-19-01; 8:45 am]

BILLING CODE 4910-FE-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 13, 2001.

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, 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 21, 2001 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1578.

Regulation Project Number: REG-106542-98 NPRM, Revenue Procedure 98-13.

Type of Review: Extension.

Title: Election to Treat Trust as Part of an Estate.

Description: REG-106542-98 and Revenue Procedure 98-13 relate to an election to have certain revocable trusts treated and taxed as part of an estate, and provides the procedures and requirements for making the section 645 election.

Respondents: Individuals or households.

Estimated Number of Respondents: 10,000.

Estimated Burden Hours Per Respondents: 30 minutes.

Frequency of Response: Other (Once).

Estimated Total Reporting Burden: 5,000 hours.

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

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

Mary A. Able,

Departmental Reports Management Officer.
[FR Doc. 01-9863 Filed 4-19-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[Delegation Order No. 183 (Rev. 8)]

Delegation of Authority

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Delegation of authority.

SUMMARY: Extension of Time for Making Certain Elections. The text of the delegation order appears below.

FOR FURTHER INFORMATION CONTACT: Sharon Horn, Office of Associate Chief Counsel (Corporate),

Sharon.Y.Horn@m1.irs.counsel.treas.gov; (202) 622-7700 (Not a toll-free call); Frank Inerra, Office of Associate Chief Counsel (General Legal Services), Francis.C.Inerra@m1.

irs.counsel.treas.gov, (202) 283-7900 (not a toll-free call), 1111 Constitution Avenue, NW., Washington, DC 20024.

Order Number 183 (Rev. 8)

Effective Date: April 20, 2001.

Extension of Time for Making Certain Elections

(1) *Authority:* To grant, for cases within their respective jurisdictions, a reasonable extension of the time fixed by regulations, or by a revenue ruling, a revenue procedure, a notice, or an announcement published in the Internal Revenue Bulletin, for the making of an election or application for relief in respect of tax under all subtitles of the Internal Revenue Code, except subtitles E, G, H, and I, subject to the requirements of 26 CFR 301.9100-1.

(2) *Delegated to:* Officials in the following offices:

Tax Exempt and Government Entities:

Directors of Employee Plans, Exempt Organizations, and Government Entities; Directors, EP and EO Rulings and Agreements; Manager, EO Technical; Manager, EO Technical Guidance and Quality Assurance; Manager, EP Technical; Manager, EP Technical Guidance and Quality Assurance; Manager, EP Voluntary Compliance; Manager, EO Projects/Voluntary Compliance; GE Directors of Federal, State and Local Governments, Indian Tribal Governments, and Tax Exempt Bonds; GE Managers of Outreach Planning and Review

Chief Counsel:

Branch Chiefs and technical assistants (including Senior Technician Reviewers and equivalents) in the offices of Division Counsel/ Associate Chief Counsel (Tax Exempt and Government Entities); Associate Chief Counsel (Corporate); Associate Chief Counsel (Financial Institutions and Products); Associate Chief Counsel (Income Tax and Accounting); Associate Chief Counsel (International); Associate Chief Counsel (Passthroughs and Special Industries); and Associate Chief Counsel (Procedure and Administration)

(3) *Redelegation:* This authority may not be redelegated.

(4) *Authority:* To grant for IRC 505(c) and 508 matters, a reasonable extension of time fixed by regulations for making

an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(5) *Delegated to:* Group Managers in the following Tax Exempt/Government Entities offices: Employee Plans; Exempt Organizations; Federal, State & Local Governments; Indian Tribal Governments; and Tax Exempt Bonds.

(6) *Redelegation:* This authority may not be redelegated.

(7) *Authority:* To grant for IRC 408A(d)(6) matters, a reasonable extension of time fixed by regulations for making an election or application for relief in respect of tax under Subtitle A of the Code, subject to the requirements of 26 CFR 301.9100-1.

(8) *Delegated to:* Group Managers authorized to issue letter rulings in EP Rulings and Agreements Technical of the Tax Exempt and Government Entities Division.

(9) *Redelegation:* This authority may not be redelegated.

(10) *Source of Authority:* 26 CFR 301.9100-1; Treasury Order 150-10.

(11) To the extent that the authority previously exercised consistent with this order may require ratification; it is hereby approved and ratified. This order supersedes Delegation Order No. 183 (Rev. 7), effective August 23, 1996 (as amended).

Dated: March 24, 2001.

Bob Wenzel,

Deputy Commissioner, Internal Revenue Service.

[FR Doc. 01-9524 Filed 4-19-01; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0249]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved