

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[STB Docket No. MC-F-20988]

**Holland America Line—Westours, Inc.—Control—Westours Motor Coaches, Inc., Evergreen Trails, Inc., Westmark Hotels of Canada Ltd., and Horizon Coach Lines Ltd.****AGENCY:** Surface Transportation Board.**ACTION:** Notice tentatively approving finance transaction.

**SUMMARY:** Holland America Line—Westours, Inc. (HAL), a noncarrier holding company that controls three motor passenger carrier subsidiaries, Westours Motor Coaches, Inc. (WMC), Evergreen Trails, Inc. (Evergreen), and Westmark Hotels of Canada Ltd. (Westmark),<sup>1</sup> has filed an application under 49 U.S.C. 14303 for acquisition of control by HAL, through its Westmark subsidiary, of another Federally regulated passenger carrier, Horizon Coach Lines Ltd. (Horizon).<sup>2</sup> Persons wishing to oppose the application must follow the rules under 49 CFR 1182.5 and 1182.8. The Board has tentatively approved the transaction, as well as the acquisition of control of Horizon by Westmark, and, if no opposing comments are timely filed, this notice will be the final Board action.

**DATES:** Comments are due April 8, 2002. Applicant may reply by April 23, 2002. If no comments are received by April 8, 2002, this notice is effective on that date.

**ADDRESSES:** Send an original and 10 copies of any comments referring to STB Docket No. MC-F-20988 to: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, send one copy of comments to applicant's representative: Jeremy Kahn, Kahn & Kahn, 1730 Rhode Island Ave., NW., Suite 810, Washington, DC 20036.

**FOR FURTHER INFORMATION CONTACT:** John Sado, (202) 565-1642. [TDD for the hearing impaired: 1-800-877-8339].

**SUPPLEMENTARY INFORMATION:** HAL is a noncarrier that currently controls three regulated passenger carrier subsidiaries, WMC (Docket No. MC-118832), Evergreen (Docket No. MC-107638), and Westmark (Docket No. MC-405618).

<sup>1</sup> HAL's control of the 3 carriers was approved by the Board in *Holland America Line—Westours, Inc.—Control—Westmark Hotels of Canada Ltd.*, STB Docket No. MC-F-20985 (STB served Oct. 10, 2001).

<sup>2</sup> Horizon holds operating authority in MC-144339.

Under the proposed transaction, HAL is seeking to acquire control, through its Westmark subsidiary, of another regulated passenger carrier, Horizon.<sup>3</sup> Westmark is acquiring the stock of Horizon.<sup>4</sup> HAL states that it focuses its passenger carrier services in the Pacific Northwest, mainly in the states of Washington and Alaska and in adjacent Canadian areas, including the province of British Columbia and the Yukon Territory. Horizon's operations are mainly concentrated in Canada.

HAL has submitted information, as required by 49 CFR 1182.2(a)(7), to demonstrate that the proposed acquisition of control is consistent with the public interest under 49 U.S.C. 14303(b). HAL states that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that the operations of the carriers involved will remain unchanged, that there are no fixed charges associated with the proposed transaction, and that no carrier employees will be adversely affected by the transaction. In addition, HAL has submitted all of the other statements and certifications required by 49 CFR 1182.2. Additional information, including a copy of the application, may be obtained from the applicant's representative.

Under 49 U.S.C. 14303, we must approve and authorize a transaction we find consistent with the public interest, taking into consideration at least: (1) the effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

On the basis of the application, we find that the proposed acquisition of control is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and, unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

<sup>3</sup> The Board recently granted interim approval to HAL to acquire control, through its Westmark subsidiary, of Horizon. *Holland America Line—Westours, Inc.—Control—Westours Coaches, Inc., Evergreen Trails, Inc., Westmark Hotels of Canada Ltd., and Horizon Coach Lines, Ltd.*, STB Docket No. MC-F-20988 TA (STB served Feb. 1, 2002).

<sup>4</sup> Accordingly, Westmark will also control Horizon. Although applicant did not specifically request such relief, we are tentatively approving the acquisition of control of Horizon by Westmark.

Board decisions and notices are available on our website at [www.stb.dot.gov](http://www.stb.dot.gov).

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

*It is ordered:*

1. The proposed acquisition of control of Horizon by HAL and the acquisition of control of Horizon by Westmark are approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed as having been vacated.

3. This decision will be effective on April 8, 2002, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) The U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: February 14, 2002.

By the Board, Chairman Morgan and Vice Chairman Burkes.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 02-4139 Filed 2-21-02; 8:45 am]

**BILLING CODE 4915-00-P**

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[STB Finance Docket No. 34170]

**Utah Transit Authority—Acquisition Exemption—Certain Assets of Union Pacific Railroad Company**

The Utah Transit Authority (UTA), a noncarrier, has filed a notice of exemption under 49 CFR 1150.31 to acquire from the Union Pacific Railroad Company (UP) several railroad rights-of-way and related improvements, totaling approximately 62.77 miles, in Davis, Weber, Salt Lake and Utah Counties, UT. UTA proposes to acquire UP's right, title and interest in the following rail lines: (1) The Salt Lake Subdivision between approximately milepost 754.31 in Bountiful and approximately milepost 778.00 in Ogden; (2) the Provo Industrial Lead between approximately milepost P-775.23 in Point of Mountain and approximately milepost P-762.00 in Hardy; (3) the Sharp Subdivision between approximately milepost P-

752.41 in Provo and approximately milepost P-757.25 in Lakota Junction; (4) the Tintic Industrial Lead between approximately milepost 0.00 in Springville and approximately milepost 13.06 in Payson; (5) the Sugarhouse Spur between approximately milepost 0.00 and approximately milepost 2.74 in Salt Lake City; and (6) the Bingham Industrial Lead between approximately milepost 6.60 in Bagley and approximately milepost 11.81.<sup>1</sup>

UTA indicates that it does not intend to conduct freight rail operations on any of the lines, but is acquiring them for possible passenger rail operations. According to UTA, UP will retain an exclusive, perpetual, transferable and irrevocable easement on the lines to conduct freight operations.

Consummation of this transaction is expected to occur on or about May 30, 2002.

If the notice contains false or misleading information, the exemption is void *ab initio*.<sup>2</sup> Petitions 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. 34170, 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 Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue, Suite 200, Washington, DC 20036-1221.

<sup>1</sup> UTA also proposes to acquire from UP portions of the width of the following rights-of-way: (1) the Salt Lake Subdivision between approximately milepost 782.48 in Salt Lake City, and approximately milepost 818.05 in Ogden; (2) the Provo Subdivision between approximately milepost 705.71 at Lakota Junction and approximately milepost 729.29; (3) the Provo Subdivision between approximately milepost 729.50 and approximately milepost 745.50 in Salt Lake City; (4) the Sharp Subdivision between approximately milepost P-752.41 in Provo and approximately milepost 750.81; (5) the Sharp Subdivision between approximately milepost P-749.99 in Provo, and approximately milepost 745.82 in Spanish Fork; and (6) the Bingham Industrial Lead between approximately milepost 0.00 in Midvale, and approximately milepost 6.60 at Bagley. UTA asserts that acquisition of these portions of rail rights-of-way is not subject to Board jurisdiction, citing *Sacramento Regional Transit District-Petition For Declaratory Order Regarding Carrier Status*, STB Finance Docket No. 33796 (STB served July 5, 2000); and *Southern Pacific Transportation Company—Abandonment Exemption—Los Angeles County, CA*, 9 I.C.C.2d 385, 390 (1993).

<sup>2</sup> UTA simultaneously filed a motion to dismiss this proceeding, contending that the Board does not have jurisdiction over this transaction. The motion will be addressed by the Board in a separate decision.

Board decisions and notices are available on our website at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: February 14, 2002.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 02-4138 Filed 2-21-02; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 14, 2002.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before March 25, 2002 to be assured of consideration.

#### Internal Revenue Service

*OMB Number:* 1545-1548.

*Revenue Procedure Number:* Revenue Procedure 98-55.

*Type of Review:* Revision.

*Title:* Late Election Relief for S Corporation.

*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/Recordkeepers:* 25,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 25,000 hours.

*Clearance Officer:* George Freeland, Internal Revenue Service, Room 5577, 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. 02-4228 Filed 2-21-02; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 12, 2002.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before March 25, 2002 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1479.

*Regulation Project Number:* IA-41-93 Final.

*Type of Review:* Extension.

*Title:* Automatic Extension of Time for Filing Individual Income Tax Returns; Automatic Extension of Time To File Partnership Return of Income, Trust Income Tax Return, and U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

*Description:* Under section 1.6081-4, an individual required to file an income tax return is allowed an automatic 4-month extension of time to file if (a) an application is prepared on Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return," or in such other manner as may be prescribed by the Internal Revenue Service (IRS), (b) the application is filed on or before the date the return is due; and (c) the application shows the full amount properly estimated as tax.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*Clearance Officer:* George Freeland, Internal Revenue Service, Room 5577,