United States Postal Service Zip Codes 84006, 84088 and 84095.

UP has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

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 January 1, 2003, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,[2] formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),[3] and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 12, 2002. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by December 23, 2002, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Mack H. Shumate, Jr., Senior General Attorney, Union Pacific Railroad Company, 101 North Wacker Drive, Room 1920, Chicago, IL 60606.

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

UP has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by December 6, 2002. 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) 565–1552. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339.] 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 consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by UP's filing of a notice of consummation by December 2, 2003, 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 http://www.stb.dot.gov.

Decided: November 25, 2002.

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

Vernon A. Williams,

Secretary.

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Transit Authority (UTA), in connection with UTA's corridor preservation project. UTA previously filed a verified notice of exemption to acquire from UP this and several other nearby railroad rights-of-way and related improvements in Davis, Weber, Salt Lake and Utah Counties, UT. UTA also simultaneously filed a motion to dismiss that proceeding, maintaining that the transaction was not subject to the Board's jurisdiction, and UTA's dismissal request was granted. UP, however, retained an exclusive, perpetual easement and common carrier obligation on the line to conduct freight operations. *See Utah Transit Authority—Acquisition Exemption—Certain Assets of Union Pacific Railroad Company,* STB Finance Docket No. 34170 (STB served Feb. 22, 2002 and May 22, 2002), respectively. The retained easement will expire upon consummation of the instant abandonment exemption.

[2] 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.

[3] Each offer of financial assistance must be accompanied by the filing fee, which is currently set at $1,100. *See* 49 CFR 1002.2(f)(25).

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 22, 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

Dates: Written comments should be received on or before January 3, 2003, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–1231.

Regulation Project Number: IA–38–90 Final (T.D. 8382).

Type of Review: Extension.

Title: Penalty on Income Tax Return Preparers Who Understate Taxpayer's Liability on a Federal Income Tax Return or a Claim for Refund.

Description: These regulations set forth rules under section 6694 of the Internal Revenue Code regarding the penalty for understatement of a taxpayer's liability on a Federal income tax return or claim for refund. In certain circumstances, the preparer may avoid the penalty of disclosing on a form 8275 or by advising the taxpayer or another preparer that disclosure is necessary.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 100,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion, annually.

Estimated Total Reporting Burden: 50,000 hours.

OMB Number: 1545–1509.

Form Number: IRS form 941 TeleFile.

Type of Review: Revision.

Title: Employer's Quarterly Federal Tax Return.

Description: Form 941 TeleFile is used by employers to report by phone payments made to employees subject to income and social security and Medicare taxes and the amounts of these taxes.

Respondents: Business or other for-profit, not-for-profit institutions, State, local or tribal government.

Estimated Number of Respondents/Recordkeepers: 230,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form 941	
Recordkeeping	12 hr., 24 min.

Form 941	
Learning about the law or the form.	40 min.
Preparing the form	1 hr., 49 min.
Copying, assembling, and sending the form to the IRS.	16 min.

Form 941 TeleFile	
Recordkeeping	5 hr., 30 min.
Learning about the law or the Tax Record.	18 min.
Preparing the Tax Record	24 min.
TeleFile phone call	11 min.

Frequency of Response: Quarterly.

Estimated Total Reporting/Recordkeeping Burden: 5,740,000 hours.

OMB Number: 1545–1660.

Notice Number: Notice 99–43.

Type of Review: Extension.

Title: Nonrecognition Exchanges under Section 897.

Description: This notice announces a modification of the current rules under Temporary Regulation § 1.897–6T(a)(1) regarding transfers, exchanges, and other dispositions of U.S. real property interests in nonrecognition transactions occurring after June 18, 1980. The new rule will be included in regulations finalizing the temporary regulations.

Respondents: Business or other for-profit, individuals or households.

Estimated Number of Respondents: 100.

Estimated Burden Hours Per Respondent: 2 hours.

Frequency of Response: 200 hours.

Clearance Officer: Glenn Kirkland, (202) 622–3428, Internal Revenue Service, Room 6411–03, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Joseph F. Lackey, Jr., (202) 395–7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Mary A. Able,

Departmental PRA Clearance Officer.

[FR Doc. 02–30750 Filed 12–3–02; 8:45 am]

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