

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 April 28, 2003. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by May 8, 2003, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to NSR's representative: James R. Paschall, Three Commercial Place, Norfolk, VA 23510-2191.

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

NSR 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 April 23, 2003. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) 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), NSR 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 NSR's filing of a notice of consummation by April 18, 2004, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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 OFA must be accompanied by the filing fee, which currently is set at \$1,100. See CFR 1002.2(f)(25).

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: April 8, 2003.

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

Vernon A. Williams,
Secretary.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 10, 2003.

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

DATES: Written comments should be received on or before May 19, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0919.

Regulation Project Number: PS-105-75 Final.

Type of Review: Extension.

Title: Limitations on Percentage Depletion in the Case of Oil and Gas Wells.

Description: These regulations require each partner to separately keep records of his share of the adjusted basis of partnership oil and gas property and require each partnership, trusts, estate, and operator to provide information necessary to certain persons to compute depletion with respect to oil and gas.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,500,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 1 hour.

OMB Number: 1545-1434.

Regulation Project Number: CO-26-96 Final.

Type of Review: Extension.

Title: Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and with Respect to Controlled Groups.

Description: Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 3,500.

Estimated Burden Hours Per

Respondent: 15 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 875 hours.

OMB Number: 1545-1502.

Form Number: IRS Forms 5304-SIMPLE and 5305-SIMPLE and Notice 98-4.

Type of Review: Extension.

Title: Form 5304-SIMPLE—Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) (Not for Use With a Designated Financial Institution); Form 5305-SIMPLE—Savings Incentive Match Plan for Employees of Small Employers (SIMPLE)—(for Use With a Designated Financial Institution); and Notice 98-4—Simple IRA Plan Guidance.

Description: Form 5304-SIMPLE and 5305-SIMPLE are used by an employer to permit employees to make salary reduction contributions to a savings incentive match plan (SIMPLE IRA) described in Code section 408(p). These forms are not to be filed with IRS, but to be retained in the employers' records as proof of establishing such a plan, thereby justifying a deduction for contributions made to the SIMPLE IRA. The data is used to verify the deduction. Notice 98-4 provides guidance for employers and trustees regarding how they can comply with the requirements of Code section 408(p) in establishing and maintaining a SIMPLE Plan, including information regarding the notification and reporting requirements under Code section 408.

Respondents: Business or other for-profit, Individuals or households, Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 600,000.

ESTIMATED BURDEN HOURS PER RESPONDENT/RECORDKEEPER:

Form/notice	Recordkeeping	Learning about the law or the form	Preparing the form
5304-SIMPLE	3 hr., 37 min	2 hr., 25 min	46 min
5305-SIMPLE	3 hr., 37 min	2 hr., 25 min	46 min
Notice 98-4	15 min.		

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 2,127,000 hours.
OMB Number: 1545-1539.
Regulation Project Number: REG-208172-91 Final.

Type of Review: Extension.
Title: Basis Reduction Due to Discharge of Indebtedness.
 Description: The IRS will use the information provided by taxpayers owning interests in partnerships and owning section 1221(I) real property to verify compliance with sections 1017(b)(3)(C), 1017(b)(3)(E), 1017(b)(3)(F), and 1017(b)(4)(X).
Respondents: Individuals or households, Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 2,000.
Estimated Burden Hours Per Respondent/Recordkeeper: 1,000.

Frequency of Response: On occasion.
Estimated Total Recordkeeping Burden: 10,000 hours.

Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.
OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

Mary A. Able,
Departmental Reports Management Officer.
 [FR Doc. 03-9614 Filed 4-17-03; 8:45 am]
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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 14, 2003.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.
DATES: Written comments should be received on or before May 19, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0274.
Form Number: IRS Form 2163(c).
Type of Review: Extension.
Title: Employment—Reference Inquiry.
Description: Form 2163(c) is used by IRS to verify past employment and to question listed and developed references as to the character and integrity of current and potential IRS employees. The information received is incorporated into a report on which a security determination is based.
Respondents: Business or other for-profit, Individual or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 20,000.
Estimated Burden Hours Per Respondent: 12 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 4,000 hours.

OMB Number: 1545-1520.
Revenue Procedure Numbers: 2003-4, 2003-5, 2003-6 and 2003-8.
Type of Review: Extension.
Title: Revenue Procedure 2003-4: Letter Rulings. Revenue Procedure 2003-5: Technical Advice. Revenue Procedure 2003-6: Determination Letters. Revenue Procedure 2003-8: User Fees.

Description: The information requested in Revenue Procedure 2003-4, Revenue Procedure 2003-5, Revenue Procedure 2003-6 and Revenue Procedure 2003-8 is required to enable the Office of the Division Commissioner (Tax Exempt and Government Entities) of the Internal Revenue Service to give advice on filing letter ruling, determination letter, and technical advice requests, to process such requests, and to determine the amount of any user fees.

Respondents: Business or other for-profit, Individuals or households, Not-

for-profit institutions, Farms, State, Local or Tribal Government.
Estimated Number of Respondents: 83,068.

Estimated Burden Hours Per Respondent: 2 hours, 8 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 177,986 hours.
OMB Number: 1545-1535.
Revenue Procedure Number: Revenue Procedure 97-19.
Type of Review: Extension.
Title: Timely Mailing Treated as Timely Filing.

Description: Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

Respondents: Business or other for-profit.
Estimated Number of Respondents: 5.
Estimated Burden Hours Per Respondent: 613 hours, 48 minutes.
Frequency of Response: On occasion.
Estimated Total Reporting Burden: 3,069 hours.

OMB Number: 1545-1605.
Revenue Ruling Number: Revenue Ruling 2000-8.
Type of Review: Extension.
Title: Negative Elections in Section 401(k) Plans.

Description: Revenue Ruling 2000-8 describes certain criteria that must be met before an employee's compensation can be reduced and contributed to an employer's section 401(k) plan in the absence of an affirmative election by the employee.

Respondents: Business or other for-profit, Not-for-profit institutions.
Estimated Number of Respondents: 1,500.
Estimated Burden Hours Per Respondent: 1 hour, 10 minutes.
Frequency of Response: On occasion, Annually.
Estimated Total Reporting Burden: 1,750 hours.

OMB Number: 1545-1674.
Revenue Procedure Number: Revenue Procedure 2000-20.
Type of Review: Extension.
Title: Master and Prototype Plans.