

England Railroad Company (Keystone), Conemaugh & Black Lick Railroad Company LLC (CBLR), Steelton & Highspire Railroad Company LLC (SHP), Lake Michigan & Indiana Railroad Company LLC (LMIC), Brandywine Valley Railroad Company LLC (BVRY), Upper Merion & Plymouth Railroad Company LLC (UMP), Patapsco & Back Rivers Railroad Company LLC (PBR), and Cambria and Indiana Railroad, Inc. (C&I), all Class III rail carrier subsidiaries of Bethlehem Steel Corporation (Bethlehem), operating in Delaware, Indiana Maryland, and Pennsylvania.<sup>2</sup>

This transaction is related to a simultaneously filed verified notice of exemption in STB Finance Docket No. 34343, *International Steel Group Inc.—Continuance in Control Exemption—ISG Railways, Inc.*, wherein International Steel Group Inc. seeks to continue in control of ISG Railways upon ISG Railways becoming a Class II rail carrier pursuant to this proceeding.

The proposed transaction was scheduled to be consummated on or after April 29, 2003, the effective date of the exemption (7 days after the exemption was filed).

ISG Railways states that: (i) The railroads do not connect with each other or any railroad in their corporate family; (ii) the acquisition of control is not part of a series of anticipated transactions that would connect the railroads with each other or any railroad in their corporate family; and (iii) the transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

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

<sup>2</sup> ISG Railways states that Bethlehem is operating under bankruptcy protection, but Keystone, CBLR, SHP, LMIC, BVRY, UMP, PBR and C&I are not.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34344, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of all pleadings must be served on Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue, NW.,—2nd Floor, Washington, DC 20036.

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

Decided: May 15, 2003.

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

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

[FR Doc. 03-12859 Filed 5-21-03; 8:45 am]  
BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-603 (Sub-No. 1X)]

#### V and S Railway, Inc.—Abandonment Exemption—in Barber County, KS

On May 2, 2003, V and S Railway, Inc. (VSR), filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a 20-mile line of railroad extending from milepost 21.0, at Medicine Lodge, to the end of the line at milepost 41.0, at Sun City, in Barber County, KS. The line traverses United States Postal Service Zip Codes 67071, 67104, and 67143.

The line does not contain Federally granted rights-of-way. Any documentation in VSR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuing this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by August 20, 2003.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,100 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public

use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than June 11, 2003. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-603 (Sub-No. 1X) and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington DC 20423-0001; and (2) Karl Morell, Of Counsel, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington DC 20005. Replies to the petition are due on or before June 11, 2003.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment and discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1552. (Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.)

An environmental assessment (EA) (or an environmental impact statement (EIS), if necessary), prepared by SEA, will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days after the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

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

Decided: May 16, 2003.

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

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

[FR Doc. 03-12860 Filed 5-21-03; 8:45 am]  
BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Departmental Offices

#### Privacy Act of 1974, Systems of Records

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Notice of Revised Privacy Act Systems of Records.

**SUMMARY:** In accordance with the Privacy Act of 1974, as amended, the Treasury Inspector General for Tax Administration (TIGTA) gives notice of a revised Privacy Act system of records.

**DATES:** Comments must be received by June 23, 2003. The proposed new system of records will become effective July 1, 2003, unless comments are received which would result in a contrary determination.

**ADDRESSES:** Comments should be sent to Lori Creswell, Assistant Chief Counsel, Treasury Inspector General for Tax Administration, 1125 15th Street, Room 700A, Washington, DC 20005, 202-622-4068. Comments will be made available for inspection upon written request.

**FOR FURTHER INFORMATION CONTACT:** Lori Creswell, Assistant Chief Counsel, Treasury Inspector General for Tax Administration, 1125 15th Street, Room 700A, Washington, DC 20005, 202-622-4068.

**SUPPLEMENTARY INFORMATION:** The Treasury Inspector General for Tax Administration (TIGTA) was established pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. TIGTA's duties and operating authority are set forth in the Inspector General Act of 1978, 5 U.S.C app. 3. TIGTA exercises all duties and responsibilities of an Inspector General with respect to the Department and the Secretary on all matters relating to the Internal Revenue Service (IRS). TIGTA conducts, supervises, and coordinates audits and investigations relating to the programs and operations of the IRS and related entities. TIGTA is organizationally placed within the Department of the Treasury, but is independent of the Department and all other Treasury offices.

The powers and responsibilities of the Office of Chief Inspector for the Internal Revenue Service, except for the conducting of background checks and the providing of physical security were transferred to TIGTA. The following systems of records maintained by the Chief Inspector's Office of the Internal Revenue Service, published at 63 FR 69905-69913, are being consolidated and renamed as Treasury/DO .311-TIGTA Office of Investigations Files:

IRS 60.001—Assault and Threat Investigation Files, Inspection;

IRS 60.002—Bribery Investigation Files, Inspection;

IRS 60.003—Conduct Investigation Files, Inspection;

IRS 60.004—Disclosure Investigation Files, Inspection;

IRS 60.005—Enrollee Applicant Investigation Files, Inspection;

IRS 60.006—Enrollee Charge

Investigation Files, Inspection;

IRS 60.007—Miscellaneous Information File, Inspection;

IRS 60.009—Special Inquiry

Investigation Files, Inspection, and

IRS 60.010—Tort Investigation Files, Inspection.

This amendment reflects the transfer of investigative responsibility to TIGTA.

A notice of final rulemaking, is being published separately in the **Federal Register** to amend 31 CFR 1.36. The amendment reflects the consolidation of the above systems of records and transfers the responsibility for the systems from the Internal Revenue Service (IRS) to the Departmental Offices (DO). The exemptions claimed for the systems of records were last published in their entirety on November 21, 2000, at 65 FR 69865.

The revised system of records report, required by the Privacy Act, 5 U.S.C. 552a(r), has been submitted to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix 1 to OMB Circular A-130, Federal Agency Responsibilities for Maintaining Records About Individuals, dated November 30, 2000.

The revised system of records, Treasury/DO .311-TIGTA Office of Investigations Files, is published in its entirety below.

Dated: May 8, 2003.

**W. Earl Wright, Jr.,**

*Chief Management and Administrative Programs Officer.*

#### **Treasury/DO .311**

##### **SYSTEM NAME:**

TIGTA Office of Investigations Files.

##### **SYSTEM LOCATION:**

National Headquarters, Office of Investigations, 1125 15th Street, NW., Washington, DC 20005 and Field Division offices listed in Appendix A.

##### **CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

(1) The subjects or potential subjects of investigations; (2) The subjects of complaints received by TIGTA; (3) Persons who have filed complaints with TIGTA; (4) Confidential informants; and (5) TIGTA Special Agents.

##### **CATEGORIES OF RECORDS IN THE SYSTEM:**

(1) Reports of investigations, which may include, but are not limited to, witness statements, affidavits, transcripts, police reports, photographs, documentation concerning requests and

approval for consensual telephone and consensual non-telephone monitoring, the subject's prior criminal record, vehicle maintenance records, medical records, accident reports, insurance policies, police reports, and other exhibits and documents collected during an investigation; (2) Status and disposition information concerning a complaint or investigation including prosecutive action and/or administrative action; (3) Complaints or requests to investigate; (4) General case materials and documentation including, but not limited to, Chronological Case Worksheets (CCW), fact sheets, agent work papers, Record of Disclosure forms, and other case management documentation; (5) Subpoenas and evidence obtained in response to a subpoena; (6) Evidence logs; (7) Pen registers; (8) Correspondence; (9) Records of seized money and/or property; (10) Reports of laboratory examination, photographs, and evidentiary reports; (11) Digital image files of physical evidence; (12) Documents generated for purposes of TIGTA's undercover activities; (13) Documents pertaining to the identity of confidential informants; and, (14) Other documents collected and/or generated by the Office of Investigations during the course of official duties.

##### **AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. app. 3 and 5 U.S.C. 301.

##### **PURPOSE(S):**

The purpose of this system of records is to maintain information relevant to complaints received by TIGTA and collected as part of investigations conducted by TIGTA's Office of Investigations. This system also includes investigative material compiled by the IRS' Office of the Chief Inspector, which was previously maintained in the following systems of records: Treasury/IRS 60.001-60.007 and 60.009-60.010.

##### **ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to:

(1) Disclose pertinent information to appropriate Federal, State, local, or foreign agencies, or other public authority responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of a potential violation of civil or criminal law or regulation;

(2) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a subpoena where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Provide information to the news media in accordance with guidelines contained in 28 CFR 50.2;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing personnel actions or conducting administrative hearings or appeals, or if needed in the performance of other authorized duties;

(10) In situations involving an imminent danger of death or physical injury, disclose relevant information to

an individual or individuals who are in danger; and

(11) Provide information to other Offices of Inspectors General, the President's Council on Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to Section 6(e) of the Inspector General Act of 1978, as amended, 5 U.S.C.A. Appendix 3.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPENSING OF RECORDS IN THE SYSTEM:**

**STORAGE:**

Paper records and electronic media.

**RETRIEVABILITY:**

By name, Social Security Number, and/or case number.

**SAFEGUARDS:**

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

**RETENTION AND DISPOSAL:**

Some of the records in this system are maintained and disposed of in accordance with a record disposition schedule approved by the National Archives and Records Administration. TIGTA is in the process of requesting approval of new records schedules concerning all records in this system of records. Records not currently covered by an approved record retention schedule will not be destroyed until TIGTA receives approval from the National Archives and Records Administration.

**SYSTEM MANAGER(S) AND ADDRESS:**

Deputy Inspector General for Investigations, Office of Investigations, TIGTA, 1125 15th Street, NW., Room 700A, Washington, DC 20005.

**NOTIFICATION PROCEDURE:**

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Section, Treasury Inspector General for Tax

Administration, 1125 15th Street, NW., Room 700A, Washington, DC 20005. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

**RECORD ACCESS PROCEDURES:**

See "Notification Procedures" above.

**CONTESTING RECORD PROCEDURES:**

See "Notification Procedures" above.

**RECORD SOURCE CATEGORIES:**

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: Department of the Treasury personnel and records, complainants, witnesses, governmental agencies, tax returns and related documents, subjects of investigations, persons acquainted with the individual under investigation, third party witnesses, Notices of Federal Tax Liens, court documents, property records, newspapers or periodicals, financial institutions and other business records, medical records, and insurance companies.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

Some records contained within this system of records are exempt from 5 U.S.C. 552a (c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a (j)(2) and (k)(2).

**Appendix A**

**Office of Investigations, TIGTA**

*Field Division SAC Offices*

Treasury IG for Tax Administration, 401 West Peachtree St., Atlanta, GA 30365  
 Treasury IG for Tax Administration, 550 Main Street, Cincinnati, OH 45202  
 Treasury IG for Tax Administration, 200 W. Adams, Chicago, IL 60606  
 Treasury IG for Tax Administration, 4050 Alpha Rd., Dallas, TX 75244-4203  
 Treasury IG for Tax Administration, 600 17th St., Denver, CO 80202  
 Treasury IG for Tax Administration, 200 W. Forsyth St., Jacksonville, FL 32202  
 Treasury IG for Tax Administration, 312 East First Street, Los Angeles, CA 90012  
 Treasury IG for Tax Administration, 201 Varick Street, New York, NY 10008  
 Treasury IG for Tax Administration, 600 Arch Street, Philadelphia, PA 19106  
 Treasury IG for Tax Administration, 1301 Clay Street, Oakland, CA 94612  
 Treasury IG for Tax Administration, New Carrollton Federal Bldg., 5000 Ellin Road, Lanham, MD 20706

Treasury IG for Tax Administration, 1739-H  
Brightseat Road, Landover, MD 20785  
Treasury IG for Tax Administration, 8484  
Georgia Ave., Silver Spring, MD 20910

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BILLING CODE 4810-04-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[EE-175-86]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, EE-175-86, (TD 8357), Certain Cash or Deferred Arrangements and Employee and Matching Contributions Under Employee Plans (§§ 1.401(k)-1, 1.401(m)-1, and 54.4979-1).

**DATES:** Written comments should be received on or before July 21, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulations should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Certain Cash or Deferred Arrangements and Employee and Matching Contributions Under Employee Plans.

*OMB Number:* 1545-1069.

*Regulation Project Number:* EE-175-86.

*Abstract:* This regulation provide the public with the guidance needed to comply with sections 40(k), 401(m), and 4979 of the Internal Revenue Code. The regulation affects sponsors of plans that contain cash or deferred arrangements

or employee or matching contributions, and employees who are entitled to make elections under these plans.

*Current Actions:* There are no changes to this existing regulation at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

*Estimated Number of Respondents:* 355,500.

*Estimated Time Per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 1,060,000.

*The following paragraph applies to all of the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record.

Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: May 16, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-12778 Filed 5-21-03; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 5735 and Schedule P (Form 5735)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 5735, Possessions Corporation Tax Credit (Under Sections 936 and 30A), and Schedule P (Form 5735), Allocation of Income and Expenses Under Section 936(h)(5).

**DATES:** Written comments should be received on or before July 21, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins at Internal Revenue Service, Room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Possessions Corporation Tax Credit (Under sections 936 and 30A), and Allocation of Income and Expenses Under Section 936(h)(5).

*OMB Number:* 1545-0217.

*Form Number:* Form 5735 and Schedule P (Form 5735).

*Abstract:* Form 5735 is used to compute the possessions corporation tax credit under sections 936 and 30A. Schedule P (Form 5735) is used by corporations that elect to share their income or expenses with their affiliates. The forms provide the IRS with information to determine if the corporations have computed the tax credit and the cost-sharing or profit-split method of allocating income and expenses.

*Current Actions:* There are no changes being made to the forms at this time.