

[STB Finance Docket No. 32961]

Norfolk and Western Railway Company; Trackage Rights Exemption; Norfolk Southern Railway Company

Norfolk Southern Railway Company (NSR) will agree to grant overhead trackage rights to Norfolk and Western Railway Company (NW).² NSR will grant NW overhead trackage rights between milepost K-27.4 at North Winston, NC, and milepost K-0.0 at Pomona, NC, and between milepost 286.8 at Pomona, NC, and milepost 284.4 at Elm (Greensboro), NC, a total distance of approximately 29.8 miles.

The transaction was scheduled to be consummated on or after May 24, 1996.

The purpose of the trackage rights is to provide more efficient service with less internal terminal handling of traffic between those points.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7).³ If it 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32961, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on James R. Paschall, General Attorney, Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510-2191.

Decided: May 30, 1996.

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

Vernon A. Williams,
Secretary.

[FR Doc. 96-14296 Filed 6-5-96; 8:45 am]

BILLING CODE 4915-00-P

[Docket No. AB-6 (Sub-No. 371X)]

Burlington Northern Railroad Company; Abandonment Exemption; Between Shickley and Blue Hill, in Clay, Fillmore, Nuckolls and Webster Counties, NE

AGENCY: Surface Transportation Board.

ACTION: Notice of exemption.

SUMMARY: The Board, under 49 U.S.C. 10505, exempts from the prior approval requirements of 49 U.S.C. 10903-04 the abandonment by Burlington Northern Railroad Company of its 42.13-mile rail line between BN milepost 44.50 near Shickley and BN milepost 86.63 near Blue Hill, in Clay, Fillmore, Nuckolls, and Webster Counties, NE, subject to standard labor protective conditions, a trail use condition, and a public use condition.

DATES: Provided no formal expression of intent to file an offer of financial assistance has been received, this exemption will be effective on July 6, 1996. Formal expressions of intent to file an offer² of financial assistance under 49 CFR 1152.27(c)(2) must be filed by June 17, 1996; petitions to stay must be filed by June 21, 1996; requests for a public use condition must be filed by June 26, 1996; and petitions to reopen must be filed by July 1, 1996.

ADDRESSES: Send pleadings referring to Docket No. AB-6 (Sub-No. 371X) to: (1) Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423; and (2) Sarah J. Whitley, Burlington Northern Railroad Company, 3800 Continental Plaza, 777 Main Street, Fort Worth, TX 76102.

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar, (202) 927-5660. [TDD for the hearing impaired: (202) 927-5721.]

SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC News & Data, Inc., 1201 Constitution Avenue, N.W., Room 2229, Washington, DC 20423. Telephone: (202) 289-4357/4359. [Assistance for the hearing impaired is available through TDD services (202) 927-5271.]

Decided: May 21, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,
Secretary.

[FR Doc. 96-14295 Filed 6-5-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY**Submission to OMB for Review; Comment Request**

May 30, 1996.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-1119.

Form Number: IRS Forms 8804, 8805, and 8813.

Type of Review: Extension.

Title: Annual Return for Partnership Withholding Tax (Section 1446) (8804); Foreign Partner's Information Statement of Section 1446 Withholding Tax (8805); and Partnership Withholding Tax Payment (Section 1446 (8813)).

Description: Code section 1446 requires partnerships to pay a withholding tax if they have effectively connected taxable income tax is allocable to foreign partners. Forms 8804, 8805, and 8813 are used by withholding agents to provide IRS and affected partners with data to assure proper withholding, crediting to partners' accounts and compliance.

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

Estimated Number of Respondents/Recordkeepers: 5,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

functions retained by the Act. This notice relates to a proceeding that was pending with the ICC prior to January 1, 1996, and to functions that are subject to Board jurisdiction pursuant to section 10903. Therefore, this notice applies the law in effect prior to the Act, and citations are to the former sections of the statute, unless otherwise indicated.

² See Exempt. of Rail Abandonment—Offers of Finan. Assist., 4 I.C.C.2d 164 (1987).

² NW is a Class I railroad and a wholly owned subsidiary of NSR. NSR is a Class I railroad, which is controlled through stock ownership by Norfolk Southern Corporation, a holding company.

³ In addition, this transaction is one that is within a corporate family and is exempt under 49 CFR 1180.2(d)(3) as well.

¹ The ICC Termination Act of 1995, Pub. L. No. 104-88, 109 Stat. 803 (the Act), which was enacted

on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission (ICC) and transferred certain functions and proceedings to the Surface Transportation Board (Board). Section 204(b)(1) of the Act provides, in general, that proceedings pending before the ICC on the effective date of that legislation shall be decided under the law in effect prior to January 1, 1996, insofar as they involve

	8804	8805	8813
Recordkeeping	59 min	59 min	26 min.
Learning about the law or the form	57 min	54 min	49 min.
Preparing the form	31 min	17 min	16 min.
Copying, assembling, and sending the form to the IRS	20 min	17 min	10 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 121,200 hours.
OMB Number: 1545-1173.
Form Number: IRS Form 8815.
Type of Review: Extension.
Title: Exclusion of Interest from Series EE U.S. Savings Bonds Issued After 1989.

Description: If an individual redeems series EE U.S. Savings Bonds issued after 1989 and pays qualified higher education expenses during the year, the interest on the bonds may be excludable from income Form 8815 is used by the individual to figure the amount of savings bond interest that is excludable.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 25,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	(Min.)
Recordkeeping	53.
Learning about the law or the form	13
Preparing the form	35
Copying, assembling and sending the form to the IRS	34

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 50,920 hours.
Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.
OMB Reviewer: Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.
Lois K. Holland,
Departmental Reports Management Officer.
[FR Doc. 96-14273 Filed 6-5-96; 8:45 am]
BILLING CODE 4830-01-P

Submission to OMB for Review; Comment Request

May 30, 1996.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0068.

Form Number: IRS Form 2441.

Type of Review: Extension.

Title: Child and Dependent Care Expenses.

Description: Internal Revenue Code (IRC) section 21 allows a credit to be claimed on Form 1040 (reduced by employer-provided day care excluded under section 129). Day care provider must be reported to the IRS for both the credit and exclusion. Form 2441 is used to verify that the credit and exclusion are properly figured, and that provider information is reported.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 4,421,940.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—40 min.

Learning about the law or the form—25 min.

Preparing the form—58 min.

Copying, assembling, and sending the form to the IRS—28 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 11,010,631 hours.

OMB Number: 1545-1482.

Form Number: IRS Form 1078.

Type of Review: Revision.

Title: Certificate of Alien Claiming Residence in the United States.

Description: Form 1078 is used by an alien to claim residence in the United States for income tax purposes.

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

Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—20 min.

Learning about the law or the form—7 min.

Preparing the form—8 min.

Copying, assembling and sending the form to the IRS—14 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 50,920 hours.
Clearance Officer: Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.
OMB Reviewer: Milo Sunderhauf, (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 96-14274 Filed 6-5-96; 8:45 am]

BILLING CODE 4830-01-P

Submission to OMB for Review; Comment Request

May 31, 1996.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-1395.

Form Number: IRS Form 8838.

Type of Review: Extension.

Title: Consent To Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

Description: Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

Estimated Number of Respondents/Recordkeepers: 1,000.