rail carrier, has filed a notice of exemption under 49 CFR 1150.41 to acquire rail lines of Consolidated Rail Corporation in Darke County, OH, extending between: (1) Milepost 151.3, at Ansonia, and milepost 160.64, at Greenville; (2) milepost 95.00 and milepost 94.46, in Meekers; and (3) milepost 92.30 and milepost 96.45, in Greenville, a total distance of approximately 14.03. RJCW will operate the property.

The transaction is scheduled to be consummated on or after July 31, 1996.

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 does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32950, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, NW., Washington, DC 20423. In addition, a copy of each pleading must be served on: Kevin M. Sheys, Oppenheimer Wolff & Donnelly, 1020 Nineteenth Street, NW., Suite 400, Washington, DC 20036. Telephone: (202) 293–6300.

Decided: July 30, 1996.

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

Vernon A. Williams,

Secretary.

[FR Doc. 96-19834 Filed 8-2-96; 8:45 am]

BILLING CODE 4915-00-P

## [STB Docket No. AB-475X]

### New Hampshire and Vermont Railroad Company—Abandonment Exemption in Coos and Grafton Counties, NH

New Hampshire and Vermont Railroad Company (NHVT) has filed a notice of exemption under 49 CFR 1152 Subpart F—Exempt Abandonments and Discontinuances to discontinue service over approximately 38.2 miles of railroad between milepost 149.4 (Station 1302+00 on Val. Sec. 24.2), in Gorham, and milepost 130.5 (Station 314+60 on Val. Sec. 24.2), in Waumbek Junction

Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 10902.

(Jefferson), and between milepost 113.0 (Station 995+66 on Val. Sec. 22), in Littleton, and milepost 93.7 (Station 4944+35 on Val. Sec. 21), in Woodsville, in Coos and Grafton Counties, NH.

NHVT has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) any overhead traffic on the line can be rerouted; (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 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 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 September 4, 1996, 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 1152.294 must be filed by August 15, 1996. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 26, 1996, with: Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's

representative: David H. Anderson, 288 Littleton Road, Suite 21, Westford, MA 01886.

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

NHVT has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by August 9, 1996. Interested persons may obtain a copy of the EA by writing to SEA (Room 3219, Surface Transportation Board, Washington, DC 20423) or by calling Elaine Kaiser, Chief of SEA, at (202) 927-6248. 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.

Decided: July 29, 1996.

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

Secretary.

[FR Doc. 96-19833 Filed 8-2-96; 8:45 am] BILLING CODE 4915-00-P

[STB Docket No. AB-476 (Sub-No. 1X)]

## PL&W, Inc.—Abandonment Exemption—in Columbiana County, OH and Beaver County, PA

PL&W, Inc. (PL&W) has filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments* to abandon its entire line of railroad between milepost 0.0 at Negley, in Columbiana County, OH, and the end of the Smith's Ferry Branch at Smith's Ferry, in Beaver County, PA, a distance of 9.0 miles.<sup>2</sup>

PL&W has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead

<sup>&</sup>lt;sup>1</sup>The ICC Termination Act of 1995, Pub. L. No. 104–88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to the Board's jurisdiction pursuant to 49 U.S.C. 10903.

<sup>&</sup>lt;sup>2</sup>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 in its independent investigation) cannot be made before the exemption's effective date. See Exemption of Outof-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.

<sup>&</sup>lt;sup>3</sup> See Exempt. of Rail Abandonment—Offers of Finan. Assist., 4 I.C.C.2d 164 (1987).

<sup>&</sup>lt;sup>4</sup>The Board will accept late-filed trail use requests so long as the abandonment has not been consummated and the abandoning railroad is willing to negotiate an agreement.

<sup>&</sup>lt;sup>1</sup>The ICC Termination Act of 1995, Pub. L. No. 104–88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to the Board's jurisdiction pursuant to 49 U.S.C. 10903.

<sup>&</sup>lt;sup>2</sup> Under 49 CFR 1152.50(d)(2), the railroad must file a verified notice with the Board at least 50 days before the abandonment or discontinuance is to be consummated. PL&W's verified notice indicated a proposed consummation date of July 31, 1996. Because the verified notice was not filed until July 16, 1996, consummation should not have been proposed to take place prior to September 4, 1996. PL&W's representative has confirmed that the correct consummation date is on or after September

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 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.

Where, as here, the carrier is abandoning its entire line, the Board does not normally impose labor protection under 49 U.S.C. 10505(g) unless the evidence indicates the existence of a corporate affiliate that will: (1) Continue rail operations; or (2) realize significant benefits in addition to being relieved of the burden of deficit operations by its affiliated railroad. See T and P Rwy.—Aband.—in Shawnee, Jefferson, and Atchison Counties, KS, Docket No. AB-381, et al. (ICC served Apr. 27, 1993). Because these conditions do not appear to exist here, employee protection conditions will not be imposed.

Imposed.
Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on September 4, 1996, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>3</sup> formal expressions of intent to file an OFA under 49 CFR
1152.27(c)(2).<sup>4</sup> and trail use/rail banking

1152.27(c)(2),<sup>4</sup> and trail use/rail banking requests under 49 CFR 1152.29 <sup>5</sup> must be filed by August 15, 1996. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 26, 1996, with: Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Richard R. Wilson, Esq.,

Vuono & Gray, 2310 Grant Building, Pittsburgh, PA 15219.

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

PL&W has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by August 9, 1996. Interested persons may obtain a copy of the EA by writing to SEA (Room 3219, Surface Transportation Board, Washington, DC 20423) or by calling Elaine Kaiser, Chief of SEA, at (202) 927-6248. 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.

Decided: July 30, 1996.

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

Secretary.

[FR Doc. 96–19832 Filed 8–2–96; 8:45 am] BILLING CODE 4915–00–P

#### **DEPARTMENT OF THE TREASURY**

## **Internal Revenue Service**

# Proposed Collection; Comment Request for Notice 210

**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 Notice 210, Preparation Instructions for Media Label.

**DATES:** Written comments should be received on or before October 4, 1996, to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Preparation Instructions for Media Label.

OMB Number: 1545–0295. Form Number: Notice 210.

Abstract: Section 6011(e)(2)(A) of the Internal Revenue Code requires certain filers of information returns to report on magnetic media. Notice 210 instructs the filers on how to prepare a pressure sensitive label that is affixed to the media informing the IRS as to what type of information is contained on the media being submitted. This label must be attached to each and every piece of media to identify 8 specific items needed so that the media can be processed by the Internal Revenue Service.

Current Actions: The IRS media label, Form 5064, has been eliminated. Filers will prepare their own pressure sensitive label containing the required information specified in Notice 210.

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

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

Estimated Number of Respondents: 150,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 12,765.

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

<sup>&</sup>lt;sup>3</sup>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 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.

<sup>&</sup>lt;sup>4</sup> See Exempt. of Rail Abandonment—Offers of Finan. Assist., 4 I.C.C.2d 164 (1987).

<sup>&</sup>lt;sup>5</sup>The Board will accept late-filed trail use requests so long as the abandonment has not been consummated and the abandoning railroad is willing to negotiate an agreement.