

Application No.	Docket No.	Applicant	Regulation(s) affected	Nature of exemption thereof
13118-N .....	RSPA-02-13305	Greif Bros. Corporation, Delaware, OH.	49 CFR 178.503(a)(10) ..	To authorize the one-time transportation in commerce of UN1A2 drums with alternative markings for use in transporting Division 4.2 hazardous materials. (mode 1)

Correction Notice: The new exemption notice published in the Federal Register/Vol. 67, No. 166, Tuesday, August 27, 2002; page 55061 should have appeared as Docket No. 13088-N; RSPA-2003-13402 applicant Electron Transfer Technologies instead of Air Products.

[FR Doc. 02-23839 Filed 9-18-02; 8:45 am]

BILLING CODE 4910-60-M

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34110]

#### Montreal, Maine & Atlantic Railway LLC—Acquisition and Operation Exemption—Bangor & Aroostook Railroad Company, Canadian American Railroad Company, The Northern Vermont Railroad Company Incorporated, Newport & Richford Railroad Company and Van Buren Bridge Company

Montreal, Maine & Atlantic Railway LLC (MMA), a noncarrier, has filed a notice of exemption under 49 CFR 1150.31 to acquire and operate, certain rail lines and other assets of Bangor & Aroostook Railroad Company (BAR), Canadian American Railroad Company (CDAC), The Northern Vermont Railroad Company Incorporated (NVT), Newport & Richford Railroad Company (N&R), and Van Buren Bridge Company (VBB), (collectively, the BAR system assets), totaling approximately 518.48 miles of rail lines located in Maine and Vermont.<sup>1</sup>

MMA will acquire and operate the following rail lines:

BAR's (a) Searsport, Millinocket, and Madawaska Subdivisions between milepost 0.0 at Searsport, ME, and milepost 264.1 at Madawaska, ME; (b) Van Buren Subdivision between milepost 0.0 at Madawaska, and milepost 24.74 at Van Buren, ME; (c) Presque Isle Subdivision between milepost 0.0 at Squa Pan, ME, and

milepost 25.30 at Presque Isle, ME; (d) Limestone Subdivision between milepost 0.0 at Presque Isle, and milepost 30.36 at Limestone, ME; (e) Fort Fairfield Subdivision between milepost 0.0 at Presque Isle, and milepost 18.64 at Fort Fairfield, ME; (f) Houlton Subdivision between milepost 0.0 at Oakfield, ME, and milepost 18.40 at Houlton, ME; (g) East Millinocket Subdivision between milepost 0.0 at Millinocket, ME, and milepost 7.55 at E. Millinocket, ME; and (h) K.I. Subdivision between milepost 0.0 at Brownville, ME, and milepost 4.0 at Brownville Jct. ME;

CDAC's Moosehead Subdivision between milepost 0.0 at Brownville Jct., and milepost 101.90 at the United States-Canadian border crossing;

NVT and N&R's rail lines: (a) Between the United States-Canadian border crossing at milepost 26.25 and milepost 32.63 of the Newport Subdivision near Richford, VT; (b) between milepost 43.32 at the United States-Canadian border crossing and milepost 58.4 at the end of the Newport Subdivision, in Newport, VT; and (c) between milepost 0.0 at Newport, and milepost 2.0 of the Lyndonville Subdivision, near Newport; and

VBB's rail line between the connection with BAR and the International Boundary Line in the center of the Van Buren Bridge at the United States-Canadian border.<sup>2</sup>

MMA indicates that it intends to consummate the transaction as soon as possible following the Court's approval of its agreement with the Trustee.<sup>3</sup> The earliest the transaction could have been consummated was September 3, 2002, the effective date of the exemption (7 days after the exemption was filed).

Because the projected revenues of the rail lines to be operated will exceed \$5 million, MMA certified to the Board on June 12, 2002, that the required notice of its rail line acquisition and operation was posted at the workplace of the employees of affected lines and was

served on the national offices of all labor unions with employees on the affected lines. See 49 CFR 1150.35(a), referring to 49 CFR 1150.32(e).<sup>4</sup>

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. 34110, must be filed with the Surface Transportation Board, 1925 K Street NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Michael L. Rosenthal, Covington & Burling, 1201 Pennsylvania Avenue, NW., Washington, DC 20006-2401.<sup>5</sup>

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: September 11, 2002.

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

Vernon A. Williams,

Secretary.

[FR Doc. 02-23697 Filed 9-18-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 12, 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

<sup>4</sup> MMT had originally served and posted notice of its intent on November 5, 2001. However, in light of the subsequent bankruptcy of the carriers to be acquired, MMT served and posted a revised notice of intent.

<sup>5</sup> The State of Vermont's Agency of Transportation has entered an appearance, and E.I. Dupont De Nemours and Company (Dupont) has filed a petition for leave to intervene, expressing concerns about MMA's financial viability. Dupont's petition to intervene will be granted.

<sup>1</sup> On August 15, 2001, an involuntary petition for bankruptcy under Chapter 11 of the Bankruptcy Act was filed against BAR before the United States Bankruptcy Court for the District of Maine (Court). Subsequently, CDAC, NVT, N&R and VBB filed voluntary petitions for bankruptcy under Chapter 11 before the Court.

<sup>2</sup> MMA states that it also intends to acquire lines and assets of CDAC, VBB and the Canadian Trustee for the Quebec Southern Railway Company, Ltd. that are part of the BAR system but are located in Canada and are not subject to Board jurisdiction.

<sup>3</sup> MMT indicates that it expected to submit the agreement to the Court for approval on or about August 31, 2002.

and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before October 21, 2002 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1027.

*Form Number:* IRS Form 1120-PC.

*Type of Review:* Revision.

*Title:* U.S. Property and Casualty Insurance Company Income Tax Return. *Description:* Property and casualty insurance companies are required to file an annual return of income and pay the tax due. The data is used to insure that companies have correctly reported income and paid the correct tax.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,200.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—93 hr., 59 min.

Learning about the law or the form—34 hr., 25 min.

Preparing the form—57 hr., 57 min.

Copying, assembling, and sending the form to the IRS—5 hr., 54 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 422,950 hours.

*OMB Number:* 1545-1028.

*Regulation Project Number:* INTL-941-86 NPRM and INTL-655-87 Temporary.

*Type of Review:* Extension.

*Title:* Passive Foreign Investment Companies.

*Description:* These regulations specify how U.S. persons who are shareholders of passive foreign investment companies (PFICs) make elections with respect to their PFIC stock.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 275,000.

*Estimated Burden Hours Per Respondent:* 25 minutes.

*Frequency of Response:* Annually, Other (one-time only).

*Estimated Total Reporting Burden:* 112,500 hours.

*OMB Number:* 1545-1424.

*Form Number:* IRS Form 1099-C.

*Type of Review:* Extension.

*Title:* Cancellation of Debt.

*Description:* Form 1099-C is used for reporting canceled debt, as required by section 6050P of the Internal Revenue Code. It is used to verify that debtors are correctly reporting their income.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Federal Government.

*Estimated Number of Respondents:* 647,993.

*Estimated Burden Hours Per Respondent:* 10 minutes.

*Frequency of Response:* Monthly, Annually.

*Estimated Total Reporting Burden:* 110,159 hours.

*OMB Number:* 1545-1661.

*Regulation Project Number:* REG-106010-98 Final.

*Type of Review:* Extension.

*Title:* Qualified Lessee Construction Allowances for Short-term Leases.

*Description:* The regulations provide guidance with respect to § 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations also provide a reporting requirement that ensures that both the lessee and lessor consistently treat the property subject to the construction allowance as a nonresidential real property owned by the lessor.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 10,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 10,000 hours.

*OMB Number:* 1545-1793.

*Revenue Procedure Number:* Revenue Procedure 2002-43.

*Type of Review:* Extension.

*Title:* Determination of Substitute Agent for a Consolidated Group.

*Description:* The information is needed in order for (i) a terminating common parent of a consolidated group to notify the IRS that it will terminate and to designate another corporation to be the group's substitute agent, pursuant to Treasury Regulation § 1.1502-77(d)(1) or § 1.1502-77A(d); (ii) the remaining members of a consolidated group to designate a substitute agent pursuant to § 1.1502-77A(d); (iii) the default substitute agent to notify the IRS that it is the default substitute agent pursuant to § 1.1502-77(d)(2); or (iv) requests by a member of the group for the IRS to designate a substitute agent or replace a previously designated substitute agent. The IRS will use the information to determine whether to approve the designation (if approval is required), to designate a substitute agent, or to replace a substitute agent, and to change the IRS's records to reflect the name and other information about the substitute agent.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 400 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 02-23781 Filed 9-18-02; 8:45 am]

**BILLING CODE 4830-01-P**

#### DEPARTMENT OF THE TREASURY

##### Submission for OMB Review; Comment Request

September 12, 2002.

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.

**DATES:** Written comments should be received on or before October 21, 2002 to be assured of consideration.

##### Internal Revenue Service

*OMB Number:* 1545-1150.

*Form Number:* IRS Form 990-EZ.

*Type of Review:* Extension.

*Title:* Short Form Return of Organization Exempt from Income Tax.

*Description:* Form 990-EZ is needed to determine that the Internal Revenue Code section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. IRS uses the information from this form to determine if the filers are operating within the rules of their exemption.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 124,184.