

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

CSXT 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 11, 2003. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) 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), CSXT 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 CSXT's filing of a notice of consummation by April 4, 2004, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: March 28, 2003.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 03-8229 Filed 4-3-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 24, 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 5, 2003 to be assured of consideration.

### Departmental Offices/Federal Consulting Group

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* American Customer Satisfaction Index Survey.

*Description:* The objectives of surveying customers of Federal Agencies as part of the American Customer Satisfaction Index are: (1) To make the agencies part of the national measure of customer satisfaction; (2) to benchmark against other agencies and companies; and (3) to provide information for improving satisfaction.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 46,000.

*Estimated Burden Hours Per Respondent:* 17 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 7,799 hours.

*Clearance Officer:* Lois K. Holland, (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*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. 03-8161 Filed 4-3-03; 8:45 am]

**BILLING CODE 4811-16-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 25, 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 5, 2003, to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0064.

*Form Number:* IRS Form 4029.

*Type of Review:* Extension.

*Title:* Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

*Description:* Form 4029 is used by members of recognized religious groups to apply for exemption from Social Security and Medicare taxes under IRC sections 1402(g) and 3127. The information is used to approve or deny exemption from social security and Medicare taxes.

*Respondents:* Individual or household.

*Estimated Number of Respondents/Recordkeepers:* 3,754.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	6 min.
Learning about the law or the form.	11 min.
Preparing the form .....	11 min.
Copying, assembling, and sending the form to the SSA.	34 min.

*Frequency of Response:* Other (one time).

*Estimated Total Reporting/Recordkeeping Burden:* 4,017 hours.

*OMB Number:* 1545-0132.

*Form Number:* IRS Form 1120X.

*Type of Review:* Extension.

*Title:* Amended U.S. Corporation Income Tax Return.

*Description:* Domestic corporations use Form 1120X to correct a previously filed Form 1120 or 1120A. The data is used to determine if the correct tax liability has been reported.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 16,699.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	13 hr., 9 min.
Learning about the law or the form.	1 hr., 14 min.
Preparing the form .....	3 hr., 22 min.
Copying, assembling, and sending the form to the IRS.	32 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 305,425 hours.

*OMB Number:* 1545-0202.

*Form Number:* IRS Forms 5310 and 6088.

*Type of Review:* Revision.

*Title:* IRS Form 5310: Application for Determination for Terminating Plan; and IRS Form 6088: Distributable Benefits from Employee Pension Benefit Plan.

*Description:* Employers who have qualified deferred compensation plans can take an income tax deduction for contributions to their plans. IRS uses the data on Forms 5310 and 6088 to determine whether a plan still qualifies and whether there is any discrimination in benefits.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 5310	Form 6088
Recordkeeping .....	64 hr., 19 min.	6 hr., .27 min.
Learning about the law or the form.	21, 35 min.	1hr., 12 min.
Preparing, Copying, assembling, and sending the form to the IRS.	25 hr., 59 min.	1 hr., 21 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 1,813,650 hours.

*OMB Number:* 1545-0387.

*Form Number:* IRS Form 4419.

*Type of Review:* Extension.

*Title:* Application for Filing Information Returns Magnetically/Electronically.

*Description:* Under section 6011(e)(2)(a) of the Internal Revenue Code, any person, including corporations, partnerships, individuals, estates and trusts, who is required to file 250 or more information returns must file such returns magnetically/electronically. Payers required to file on magnetic media or electronically must complete Form 4419 to receive authorization to file.

*Respondents:* State, local or tribal government, business or other for-profit, not-for-profit institutions, Federal government.

*Estimated Number of Respondents:* 15,000.

*Estimated Burden Hours Per*

*Respondent:* 26 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 6,500 hours.

*OMB Number:* 1545-0957.

*Form Number:* IRS Form 8508.

*Type of Review:* Revision.

*Title:* Request for Waiver From Filing Information Returns Magnetically (Forms W-2, W-2G, 1042-S, 1098, 1099 Series, 5498-MSA, and 8027).

*Description:* Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this

requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

*Respondents:* Business or other for-profit, not-for-profit institutions, farms, Federal government, state, local or tribal government.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Respondent:* 45 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 750 hours.

*OMB Number:* 1545-1225.

*Form Number:* IRS Form 5310-A.

*Type of Review:* Revision.

*Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*Description:* Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or transfer of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310-A is used to make these notifications.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 15,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 5310-A, Part I .....	2 hr., 9 min .....	1 hr., 3 min .....	2 hr., 20 min.
Form 5310-A, Part II .....	3 hr., 21 min .....	35 min. ....	40 min.
Form 5310-A, Part III .....	4 hr., 32 min .....	35 min. ....	42 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 158,800 hours.

*OMB Number:* 1545-1347.

*Regulation Project Number:* FI-1-94 and FI-36-92 Final.

*Type of Review:* Extension.

*Title:* Arbitrage Restrictions on Tax-Exempt Bonds.

*Description:* The Code limits the ability of state and local government issuers of tax-exempt bonds to earn and/or keep arbitrage profits earned with bond proceeds. This regulation requires recordkeeping of certain interest rate hedges so that the hedges are taken into account in determining those profits.

*Respondents:* State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 3,100.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 14 hours, 34 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 42,050 hours.

*OMB Number:* 1545-1510.

*Revenue Procedure Number:* Revenue Procedure 96-60.

*Type of Review:* Extension.

*Title:* Procedure for Filing Forms W-2 in Certain Acquisitions.

*Description:* Information is required by the Internal Revenue Service to assist predecessor and successor employers in complying with the reporting requirements under Code sections 6051 and 6011 for Forms W-2 and 941.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 553,500.

*Estimated Burden Hours Per*

*Respondent:* 12 minutes.

*Estimated Total Reporting Burden:* 110,700 hours.

*OMB Number:* 1545-1528.

*Revenue Procedure Number:* Revenue Procedure 97-15.

*Type of Review:* Extension.

*Title:* Section 103—Remedial Payment Closing Agreement Program.

*Description:* This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145 and 147 of the Internal Revenue Code of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service

to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Respondents:* Not-for-profit institutions, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 30 minutes.

*Estimated Total Reporting/Recordkeeping Burden:* 75 hours.

*OMB Number:* 1545-1667.

*Revenue Procedure Number:* Revenue Procedure 99-50.

*Type of Review:* Extension.

*Title:* Combined Information Reporting.

*Description:* The revenue procedure permits combined information reporting by a successor "business entity" (i.e., a corporation, partnership, or sole proprietorship) in certain situations following a merger or an acquisition. The successor must file a statement with the Internal Revenue Service indicating what forms are being filed on a combined basis.

*Respondents:* Business or other for-profit, not-for-profit institutions, farms.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1545-1669.

*Notice Number:* Notice 2000-3.

*Type of Review:* Extension.

*Title:* Guidance on Cash or Deferred Arrangements.

*Description:* This notice provides guidance to employers maintaining, or who are contemplating establishing, cash or deferred arrangements (CODAs) for their employees. It permits some degree of flexibility in using the safe harbor methods, described in sections 401(k)(12) and 401(m)(11) of the Code, to satisfy the nondiscrimination tests normally applicable to CODAs. As indicated in section III, Q&As 1 and 2, of the notice to take advantage of this flexibility, employers must amend their CODAs accordingly and provide employees written notices of the benefits available to them under the CODA.

*Respondents:* Business or other for-profit, not-for-profit institutions.

*Estimated Number of Respondents:* 6,000.

*Estimated Burden Hours Per Respondent:* 1 hour, 20 minutes.

*Estimated Total Reporting Burden:* 8,000 hours.

*OMB Number:* 1545-1671.

*Regulation Project Number:* REG-209709-94 Final.

*Type of Review:* Extension.

*Title:* Amortization of Intangible Property.

*Description:* The information is required by the IRS to aid it in administering the law and to implement the election provided by section 197(f)(9)(B) of the Internal Revenue Code. The information will be used to verify that a taxpayer is properly reporting its amortization and income taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 3 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1,500 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. 03-8162 Filed 4-3-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 27, 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 5, 2003, to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0260.

*Form Number:* IRS Form 706-CE.

*Type of Review:* Revision.

*Title:* Certificate of Payment of Foreign Death Tax.

*Description:* Form 706-CE is used by the executors of estates to certify that foreign death taxes have been paid so that the estate may claim the foreign death tax credit allowed by IRS section 2014. The information is used by IRS to verify that the proper tax credit has been claimed.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 2,250.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	45 min.
Learning about the law or the form.	4 min.
Preparing and sending the form	25 min.
Copying, assembling, and sending the form to the IRS.	27 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,870 hours.

*OMB Number:* 1545-1516.

*Form Number:* IRS Form 8832.

*Type of Review:* Extension.

*Title:* Entity Classification Election.

*Description:* An eligible entity that chooses not be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

*Respondents:* Business or other for-profit, farms.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping .....	1 hr., 49 min.
Learning about the law or the form.	2 hr., 7 min.
Preparing and sending the form to the IRS.	23 min.

*Frequency of Response:* On occasion, other (for year of sale of home).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 21,650 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.

**Mary A. Able,**

*Departmental Reports, Management Officer.*  
[FR Doc. 03-8163 Filed 4-3-03; 8:45 am]

**BILLING CODE 4830-01-P**