

with the rail lines being leased by LSRR; (2) the continuance in control is not part of a series of anticipated transactions that would connect the rail lines being acquired by LSRR with any railroad in the Watco corporate family; and (3) neither LSRR nor any of the carriers controlled by Watco are Class I carriers. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2). The purpose of the transaction is to reduce overhead expenses and coordinate billing, maintenance, mechanical and personnel policies and practices of applicant's rail carrier subsidiaries and thereby improve the overall efficiency of rail service provided by the 14 railroads.

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. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

If the verified 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34752, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Of Counsel, BALL JANIK LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: October 3, 2005.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 05-20244 Filed 10-6-05; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34762]

#### CSX Transportation, Inc.—Temporary Trackage Rights Exemption—Alabama Great Southern Railroad Company

Alabama Great Southern Railroad Company (AGS), a subsidiary of Norfolk Southern Railway Company (the two entities will be referenced collectively as NSR) has agreed to grant temporary overhead trackage rights to CSX Transportation, Inc. (CSXT) over NSR lines running between Birmingham, AL, and Shrewsbury, LA, a total distance of approximately 355.1 miles.<sup>1</sup> Specifically, NSR has agreed to grant temporary overhead trackage rights over: (1) AGS South District between Birmingham, AL, 27th Street, milepost 142.0, and Meridian, MS, 27th Avenue, milepost 295.4; (2) NSR's trackage rights over the connection between AGS and KCSR near 27th Avenue in Meridian, MS, at milepost 295.4 and the connection between KCSR and AGS NO & NE District at milepost NO-0.4; (3) NO & NE District between Meridian, MS, 27th Avenue, milepost NO-0.4, and New Orleans, LA, Oliver Junction, milepost 194.1, and (4) New Orleans terminal Back Belt Line between New Orleans, LA, Oliver Junction, milepost 7.9 NT, and East City Junction at milepost 3.8 NT and between East City Junction at milepost 3.5 A and Shrewsbury, LA, IC Connection, milepost 0.0 A.<sup>2</sup>

The exemption became effective on September 23, 2005, and will expire on January 1, 2006.<sup>3</sup> The purpose of the temporary trackage rights is to allow CSXT to resume continuous east-west overhead service between Jacksonville, FL, and New Orleans, LA after portions of CSXT's main line between

<sup>1</sup> An incidental portion of the rail line, consisting of four-tenths of a mile, is operated by NSR via a trackage rights agreement between AGS and The Kansas City Southern Railway Company (KCSR). KCSR has consented to the use of the KCSR segment for the purposes of this transaction.

<sup>2</sup> On September 23, 2005, CSXT filed a request for a protective order and submitted a redacted version of the temporary trackage rights agreement that had been filed with the Board on September 22, 2005. CSXT stated that the unredacted version of the agreement that had been filed on September 22, 2005, contained highly sensitive data and proprietary information. It therefore asked that the unredacted version of the agreement be placed under seal and that the redacted version be placed in the public record in this proceeding. By decision served on September 28, 2005, the Board granted these requests.

<sup>3</sup> By decision served September 23, 2005, the Board granted CSXT's request for waiver of 49 CFR 1180.4(g) and allowed the exemption to become effective on September 23, 2005.

Pascagoula, MS, and New Orleans became inoperable due to damage from Hurricane Katrina.

As a condition to this exemption, any employees affected by the acquisition of the temporary 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), and any employees affected by the discontinuance of those trackage rights will be protected by the conditions set out in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

This notice is filed under 49 CFR 1180.2(d)(8). 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. 34762, 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 Robert Ledoux, Assistant General Counsel, CSX Transportation, Inc., 500 Water Street J-150, Jacksonville, FL 32202, and Louis E. Gitomer, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005.

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

Decided: September 29, 2005.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 05-20019 Filed 10-6-05; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34751]

#### Louisiana Southern Railroad, Inc.—Lease and Operation Exemption—The Kansas City Southern Railway Company

Louisiana Southern Railroad, Inc. (LSRR), a noncarrier,<sup>1</sup> has filed a verified notice of exemption under 49 CFR 1150.31 to lease from The Kansas City Southern Railway Company (KCS)

<sup>1</sup> LSRR is controlled by Watco Companies, Inc., a noncarrier that also controls thirteen (13) Class III railroads operating in thirteen States.

and operate four rail lines totaling approximately 165.8 miles. The rail lines are located between: (1) A point 1,600 feet south of LN&W milepost 62, near Gibsland, LA, and milepost B-192, near Pineville, LA; (2) milepost 148.8, at Winnfield, LA, and the end of the track, at Joyce, LA; (3) milepost 78.8, at Minden, LA, and milepost 83.5, at Sibley, LA; and (4) milepost 48.48, south of Springhill, LA, and milepost B-102, east of Hinkle, LA.

This transaction is related to STB Finance Docket No. 34752, *Watco Companies, Inc.—Continuance in Control Exemption—Louisiana Southern Railroad, Inc.*, wherein Watco Companies, Inc., has concurrently filed a verified notice of exemption to continue in control of LSRR upon LSRR's becoming a Class III rail carrier.

LSRR certifies that the projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier, and further certifies that its projected annual revenues will not exceed \$5 million.

The transaction was scheduled to be consummated on or shortly after September 25, 2005.

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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34751, 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 Karl Morell, Of Counsel, BALL JANIK LLP, Suite 225, 1455 F Street, NW., Washington, DC 20005.

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

Decided: October 3, 2005.

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

**Vernon A. Williams,**

*Secretary.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 3, 2005.

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 November 7, 2005, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0071.

*Type of Review:* Extension.

*Title:* Multiple Support Declaration.

*Form:* IRS form 2120.

*Description:* A taxpayer who pays more than 10%, but less than 50% of the support for an individual may claim that individual as a dependent provided the taxpayer attaches declarations from anyone else providing at least 10% support stating that they will not claim the dependent. This form is used to show that the other contributors have agreed not to claim the individual as a dependent.

*Respondents:* Individuals or households.

*Estimated Total Burden Hours:* 6,160 hours.

*OMB Number:* 1545-0108.

*Type of Review:* Extension.

*Title:* Annual Summary and Transmittal of U.S. Information Returns.

*Form:* IRS form 1096.

*Description:* Form 1096 is used to transmit information returns (Forms 1099, 1098, 5498 and W-2G) to the IRS Service Centers. Under IRC section 6041 and related sections, a separate Form 1096 is used for each type of return sent to the service center by the payer. It is used by IRS to summarize and categorize the transmitted forms.

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

*Estimated Total Burden Hours:* 1,016,812 hours.

*OMB Number:* 1545-0127.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Homeowners Associations.

*Form:* IRS form 1120-H.

*Description:* Homeowners associations file Form 1120-H to report income, deductions and credits. The

form is also used to report the income tax liability of the homeowners association. The IRS uses Form 1120-H to determine if the income, deductions, and credits have been correctly computed. This form is also used for statistical purposes.

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

*Estimated Total Burden Hours:* 3,638,877 hours.

*OMB Number:* 1545-0257.

*Type of Review:* Extension.

*Title:* Forms 8109 and 8109-B, Federal Tax Deposit Coupon, and Form 8109-C, FTD Address Change.

*Form:* IRS form 8109, 8109-B and 8109-C.

*Description:* Federal Tax Deposit Coupons are used to deposit certain types of taxes at authorized depositories. Coupons are sent to the IRS Centers for crediting to taxpayers' accounts. Data is used by the IRS to make the credit and to verify tax deposits claimed on the returns. The FTD Address change is used to change the address on the FTD coupons. All taxpayers required to make deposits are affected.

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

*Estimated Total Burden Hours:* 1,841,607 hours.

*OMB Number:* 1545-1002.

*Type of Review:* Extension.

*Title:* Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund.

*Form:* IRS form 8621.

*Description:* Form 8621 is filed by a U.S. shareholder who owns stock in a foreign investment company. The form is used to report income, make an election to extend the time of payment of tax, and to pay an additional tax and interest amount. The IRS uses Form 8621 to determine if these shareholders correctly reported amounts of income, made the election correctly, and have correctly computed the additional tax and interest amount.

*Respondents:* Individuals or households, and Business or other for-profits.

*Estimated Total Burden Hours:* 63,020 hours.

*OMB Number:* 1545-1027.

*Type of Review:* Extension.

*Title:* U.S. Property and Casualty Insurance Company Income Tax Return.

*Form:* IRS form 1120-PC.

*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.