

752.41 in Provo and approximately milepost P-757.25 in Lakota Junction; (4) the Tintic Industrial Lead between approximately milepost 0.00 in Springville and approximately milepost 13.06 in Payson; (5) the Sugarhouse Spur between approximately milepost 0.00 and approximately milepost 2.74 in Salt Lake City; and (6) the Bingham Industrial Lead between approximately milepost 6.60 in Bagley and approximately milepost 11.81.¹

UTA indicates that it does not intend to conduct freight rail operations on any of the lines, but is acquiring them for possible passenger rail operations. According to UTA, UP will retain an exclusive, perpetual, transferable and irrevocable easement on the lines to conduct freight operations.

Consummation of this transaction is expected to occur on or about May 30, 2002.

If the notice contains false or misleading information, the exemption is void *ab initio*.² 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. 34170, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachusetts Avenue, Suite 200, Washington, DC 20036-1221.

¹ UTA also proposes to acquire from UP portions of the width of the following rights-of-way: (1) the Salt Lake Subdivision between approximately milepost 782.48 in Salt Lake City, and approximately milepost 818.05 in Ogden; (2) the Provo Subdivision between approximately milepost 705.71 at Lakota Junction and approximately milepost 729.29; (3) the Provo Subdivision between approximately milepost 729.50 and approximately milepost 745.50 in Salt Lake City; (4) the Sharp Subdivision between approximately milepost P-752.41 in Provo and approximately milepost 750.81; (5) the Sharp Subdivision between approximately milepost P-749.99 in Provo, and approximately milepost 745.82 in Spanish Fork; and (6) the Bingham Industrial Lead between approximately milepost 0.00 in Midvale, and approximately milepost 6.60 at Bagley. UTA asserts that acquisition of these portions of rail rights-of-way is not subject to Board jurisdiction, citing *Sacramento Regional Transit District-Petition For Declaratory Order Regarding Carrier Status*, STB Finance Docket No. 33796 (STB served July 5, 2000); and *Southern Pacific Transportation Company—Abandonment Exemption—Los Angeles County, CA*, 9 I.C.C.2d 385, 390 (1993).

² UTA simultaneously filed a motion to dismiss this proceeding, contending that the Board does not have jurisdiction over this transaction. The motion will be addressed by the Board in a separate decision.

Board decisions and notices are available on our website at www.stb.dot.gov.

Decided: February 14, 2002.

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

Vernon A. Williams,

Secretary.

[FR Doc. 02-4138 Filed 2-21-02; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 14, 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 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 March 25, 2002 to be assured of consideration.

Internal Revenue Service

OMB Number: 1545-1548.

Revenue Procedure Number: Revenue Procedure 98-55.

Type of Review: Revision.

Title: Late Election Relief for S Corporation.

Description: The IRS will use the information provided by taxpayers under this revenue procedure to determine whether relief should be granted for the relevant late election.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 25,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 1 hour.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 25,000 hours.

Clearance Officer: George Freeland, Internal Revenue Service, Room 5577, 1111 Constitution Avenue, NW., Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New

Executive Office Building, Washington, DC 20503.

Mary A. Able,

Departmental Reports, Management Officer.

[FR Doc. 02-4228 Filed 2-21-02; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

February 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 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 March 25, 2002 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1479.

Regulation Project Number: IA-41-93 Final.

Type of Review: Extension.

Title: Automatic Extension of Time for Filing Individual Income Tax Returns; Automatic Extension of Time To File Partnership Return of Income, Trust Income Tax Return, and U.S. Real Estate Mortgage Investment Conduit Income Tax Return.

Description: Under section 1.6081-4, an individual required to file an income tax return is allowed an automatic 4-month extension of time to file if (a) an application is prepared on Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Income Tax Return," or in such other manner as may be prescribed by the Internal Revenue Service (IRS), (b) the application is filed on or before the date the return is due; and (c) the application shows the full amount properly estimated as tax.

Respondents: Individuals or households.

Estimated Number of Respondents: 1.
Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: On occasion.
Estimated Total Reporting Burden: 1 hour.

Clearance Officer: George Freeland, Internal Revenue Service, Room 5577,