

harm to Fraser and CN from discontinuance of the trackage rights and abandonment of the easement. In adverse abandonment and discontinuance proceedings, the Board considers whether to withdraw its primary jurisdiction to permit the operation of state, local, or, as here, other Federal law to take effect. See *Modern Handcraft, Inc.—Abandonment*, 363 I.C.C. 969 (1981); *Kansas City Pub. Ser. Frt. Operations—Exempt.—Aban.*, 7 I.C.C.2d 216 (1990).

The applicant's entire case for discontinuance and abandonment was filed with the application.<sup>3</sup> Any interested person may file with the Board a statement protesting or commenting on the Trustee's application for adverse abandonment and discontinuance. Interested persons who wish to participate actively and fully in these proceedings should submit their entire case in the form of argument and verified witness statements containing detailed evidence and the information required by 49 CFR 1152.25(a)(1), to the extent that it is needed or appropriate in this type of proceeding.<sup>4</sup> Those who do not wish to participate fully by the filing of witness statements may file comments. Those submitting detailed evidence or comments may also submit the information described in 49 CFR 1152.24(a)(2), to the extent that it is needed or appropriate (see footnote 4, above).

The interests of employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

All filings in response to this notice, and every document filed with the Board in these proceedings, must identify these proceedings by their docket numbers, *i.e.*, STB Docket Nos. AB-124 (Sub-No. 2) and AB-279 (Sub-No. 3), and should be served on: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001; (2) Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachusetts

<sup>3</sup> In decisions served on September 25, 2002, and October 23, 2002, the Board approved exemptions from statutory provisions and waiver of regulatory requirements that were designed for typical abandonment and discontinuance proceedings, where carriers voluntarily seek to terminate a service obligation that protestants may wish to preserve, but were not intended to apply to adverse abandonment or discontinuance proceedings.

<sup>4</sup> This provision was developed for typical abandonment proceedings, where carriers voluntarily seek to terminate a service obligation that protestants may wish to preserve, rather than proceedings where, as here, the serving carrier (CN) seeks to continue its right to provide service and service by another carrier (MMA) would continue even if the application is granted.

Avenue, NW., Washington, DC 20036-1221 [Trustee's representative]; (3) William C. Sippel, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2875 [CN's representative]; and (4) Carolyn F. Corwin, Covington & Burling, 1201 Pennsylvania Avenue, NW., Washington, DC 20004-2401 [intervener MMA's representative]. The original and 10 copies of all comments or protests shall be filed with the Board, together with a certificate of service.

All comments or protests must be filed by November 20, 2003.

Persons seeking information concerning the filing of statements may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment and discontinuance regulations at 49 CFR part 1152. [Assistance for the hearing impaired is available through the Federal Information Relay Services (FIRS) at 1-800-877-8339.] Board decisions and notices are available on our Web site at "<http://www.stb.dot.gov>."

Decided: October 17, 2003.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 03-26742 Filed 10-23-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 16, 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 November 24, 2003, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0212.

*Form Number:* IRS Form 5558.

*Type of Review:* Extension.

*Title:* Application for Extension of Time to file Certain Employee Plan Returns.

*Description:* This form is used by employers to request an extension of time to file the employee plan annual information return/report (Form 5500 series) or employee plan excise tax return (Form 5330). The data supplied on Form 5558 is used to determine if such extension of time is warranted.

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

*Estimated Number of Respondents:* 335,000.

*Estimated Burden Hours Per Respondent:* 33 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 185,724 hours.

*OMB Number:* 1545-61276.

*Regulation Project Number:* FI-88-86 Final.

*Type of Review:* Extension.

*Title:* Real Estate Mortgage Investment Conduits (TD 8458).

*Description:* Section 860E(e) imposes an excise tax on the transfer of a residual interest in a REMIC to a disqualified party that is an interest holder.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,600.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 525 hours.

*OMB Number:* 1545-1546.

*Revenue Procedure Number:* Revenue Procedure 97-33.

*Type of Review:* Extension.

*Title:* EFTPS (Electronic Federal Tax Payment System).

*Description:* Some taxpayers are required by regulations issued under section 6302(h) of the Internal Revenue Code to make Federal Tax Deposits (FTDs) using the Electronic Federal Tax Payment System (EFTPS). Other taxpayers may choose to voluntarily participate in EFTPS. EFTPS requires that a taxpayer complete an enrollment form to provide the information the IRS needs to properly credit the taxpayer's account. Revenue Procedure 97-33 provides procedures and information that will help taxpayers to electronically make FTDs and tax payments through EFTPS.

*Respondents:* Business or other for-profit, individuals or households, not-for-profit institutions, farms, Federal Government, State, local or tribal government.

*Estimated Number of Recordkeepers:* 557,243.

*Estimated Burden Hours Per Recordkeeper:* 30 minutes.  
*Frequency of Response:* On occasion, weekly, monthly, quarterly, semi-annually, annually, biennially.  
*Estimated Total Recordkeeping Burden:* 278,622 hours.

*OMB Number:* 1545–1695.  
*Revenue Ruling Number:* Revenue Ruling 2000–33.  
*Type of Review:* Extension.  
*Title:* Deferred Compensation Plans of State and Local Governments and Tax-Exempt Organizations.

*Description:* This revenue ruling specifies the conditions the plan sponsor should meet to automatically defer a certain percentage of its employees' compensation into their accounts in an eligible deferred compensation plan.

*Respondents:* Not-for-profit institutions, State, local or tribal government.  
*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 1 hour.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1545–1696.  
*Form Number:* IRS Form 8872.  
*Type of Review:* Extension.  
*Title:* Political Organization Report of Contributions and Expenditures.

*Description:* Internal Revenue Code section 527(j) requires certain political organizations to report certain contributions received and expenditures made after July 1, 2000. Every section 527 political organization that accepts a contribution or makes an expenditure for an exempt function during the calendar year must file Form 8872, except for: A political organization that is not required to file Form 8871, or a State or local committee of a political party or political committee of a State or local candidate.

*Respondents:* Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 10,000.  
*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	9 hr., 48 min.
Learning about the law or the form.	24 min.
Preparing and sending the form to the IRS.	34 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 431,200 hours.  
*OMB Number:* 1545–1705.  
*Regulation Project Number:* REG–246249–96 Final.

*Type of Review:* Extension.  
*Title:* Information Reporting Requirements for Certain Payments Made on Behalf of Another Person, Payment to Joint Payees, and Payments of Cross Proceeds From Sales Involving Investment Advisers.

*Description:* The regulation under section 6041 clarifies who is the payee for information reporting purposes if a check or other instrument is made payable to joint payees, provides information reporting requirements for escrow agents and other persons making payments on behalf of another person, and clarifies that the amount to be reported as paid is the gross amount of the payment. The regulation also removes investment advisers from the list of exempt recipients for information reporting purposes under section 6045.

*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 1 hour.  
*OMB Number:* 1545–1707.  
*Regulation Project Number:* REG–106511–00 NPRM.

*Type of Review:* Extension.  
*Title:* Estate Tax; Form 706, Extension to File.

*Description:* This document contains proposed regulations relating to the filing of an application for an automatic 6-month extension of time to file an estate tax return (Form 706). The proposed regulations provide guidance to executors of decedents' estates on how to properly file the application for the automatic extension.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 1.  
*Estimated Burden Hours Respondent:* 1 hour.

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

*Clearance Officer:* R. Joseph Durbala, (202) 622–3634, Internal Revenue Service, Room 6411, 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,**  
*Treasury PRA Clearance Officer.*  
 [FR Doc. 03–26889 Filed 10–23–03; 8:45 am]  
**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY**

**Fiscal Service**

**Surety Companies Acceptable on Federal Bonds: Liquidation—the Home Insurance Company**

**AGENCY:** Financial Management Service, Fiscal Service, Department of the Treasury.  
**ACTION:** Notice.

**SUMMARY:** Liquidation of an insurance company formerly certified by this Department as an acceptable surety/reinsurer on Federal bonds.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874–6850.

**SUPPLEMENTARY INFORMATION:** The Home Insurance Company, a New Hampshire company, formerly held a Certificate of Authority as an acceptable surety on Federal bonds and was last listed as such at 59 FR 34161, July 1, 1994. The Company's authority was terminated by the Department of the Treasury effective June 30, 1995. Notice of the termination was published in the **Federal Register** of August 23, 1995, on page 43839.

On May 8, 2003, upon a petition by the Commissioner of Insurance for the State of New Hampshire, the Superior Court of New Hampshire issued an Order of Liquidation with respect to The Home Insurance Company. Paula T. Rogers, the Commissioner of Insurance for the State of New Hampshire, was appointed as the Liquidator. All persons having claims against The Home Insurance Company must file their claims by June 13, 2004, or be barred from sharing in the distribution of assets.

All claims must be filed in writing and shall set forth the amount of the claim, the facts upon which the claim is based, any priorities asserted, and any other pertinent facts to substantiate the claim. Federal Agencies should assert claim priority status under 31 U.S.C. 3713, and send a copy of their claim, in writing, to: Department of Justice, Civil Division, Commercial Litigation Branch, P.O. Box 875, Ben Franklin Station, Washington, DC 20044–0875, Attn: Mr. Randy Harwell, Attorney.

The above office will consolidate and file any and all claims against The Home Insurance Company, on behalf of the United States Government. Any questions concerning filing of claims may be directed to Mr. Harwell at (202) 307–0180.

The Circular may be viewed and downloaded through the Internet (<http://www.fms.treas.gov/c570>). A hard copy may be purchased from the Government Printing Office (GPO), Subscription