#### **DEPARTMENT OF TRANSPORTATION**

# Surface Transportation Board [STB Finance Docket No. 34607]

# The Burlington Northern and Santa Fe Railway Company—Trackage Rights Exemption—Union Pacific Railroad Company

Union Pacific Railroad Company (UP) has agreed to grant to The Burlington Northern and Santa Fe Railway Company (BNSF) approximately 224.70 miles of overhead trackage rights between Stockton, CA, at UP's milepost 88.90 on UP's Fresno Subdivision, and Bakersfield, CA, at milepost 313.60 on UP's Mojave Subdivision.<sup>1</sup>

The transaction was scheduled to be consummated on November 4, 2004.

The purpose of the trackage rights is to allow BNSF limited use of the joint trackage for the sole purpose of overhead movement of a limited number of BNSF's trains (up to 6 BNSF trains per day or, subject to capacity and fluidity of operations, potentially up to 8 trains per day), to improve operating efficiency and flexibility in the area.

As a condition to this exemption, any employees affected by the 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).

This notice is filed under 49 CFR 1180.2(d)(7). 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. 34607, 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 Sarah W. Bailiff, P.O. Box 961039, Fort Worth, TX 76161–0039.

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

Decided: November 9, 2004.

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

Vernon A. Williams,

Secretary.

[FR Doc. 04–25393 Filed 11–16–04; 8:45 am] BILLING CODE 4915–01–P

#### **DEPARTMENT OF TRANSPORTATION**

#### **Surface Transportation Board**

[STB Finance Docket No. 34567]

# Arkansas Midland Railroad Company, Inc.,—Change in Operators Exemption—Line of Union Pacific Railroad Company

Arkansas Midland Railroad Company, Inc. (AKMD), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to lease and operate approximately 39.42 miles of railroad owned by the Union Pacific Railroad Company (UP), known as the Warren Line, extending from a connection with UP at milepost 422.32 in Dermott, AR, to milepost 461.74 at Warren, AR.<sup>1</sup> The lease also includes certain car repair facilities at UP's McGehee, AR vard. AKMD will also obtain approximately 5.56 miles of incidental overhead trackage rights over UP's rail line from milepost 415.26 at Dermott to milepost 409.7 at McGehee,

Because AKMD's projected annual revenues will exceed \$5 million, AKMD was required to certify to the Board that it had complied with the requirements of 49 CFR 1150.42(e) by providing notice of the proposed transaction to employees and their labor unions on the affected lines. AKMD filed its certification on October 14, 2004, specifying that it had provided the notice on October 6, 2004. The transaction is scheduled to be consummated on December 13, 2004, which is 60 days after AKMD's certification to the Board.

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. 34567, 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 William C. Sippel, 29 North Wacker Drive, Suite 920, Chicago, IL 60606–2832.

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

Decided: November 9, 2004.

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

#### Vernon A. Williams,

Secretary.

[FR Doc. 04–25394 Filed 11–16–04; 8:45 am] BILLING CODE 4915–01–P

#### **DEPARTMENT OF THE TREASURY**

#### **Internal Revenue Service**

# Proposed Collection; Comment Request for Form 1120–SF

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1120-SF, U.S. Income Tax Return for Settlement Funds (Under Section 468B). DATES: Written comments should be received on or before January 18, 2005

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

### FOR FURTHER INFORMATION CONTACT:

to be assured of consideration.

Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala, (202) 622–3634, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at *R.Joseph.Durbala@irs.gov*.

# SUPPLEMENTARY INFORMATION:

*Title:* U.S. Income Tax Return for Settlement Funds (Under Section 468B).

<sup>&</sup>lt;sup>1</sup>The parties entered into a trackage rights agreement on October 27, 2004.

<sup>&</sup>lt;sup>1</sup> AKMD has operated over the Warren Line since April 5, 2004, under emergency service authority issued by the Board pursuant to 49 U.S.C. 11123 and 49 CFR 1146. See Arkansas Midland Railroad Company, Inc.—Alternative Rail Service—Line of Delta Southern Railroad, Inc., STB Finance Docket No. 34479 (STB served Mar. 11, 2004). The emergency service authority was extended through December 13, 2004, by decisions served on May 4, 2004, July 30, 2004, and November 1, 2004. Prior to the issuance of the emergency service authorization, the line was leased and operated by Delta Southern Railroad, Inc. (Delta), which acquired the right to do so from Delta Southern Railroad Company in 1999. See Delta Southern Railroad, Inc.—Acquisition and Operation Exemption—Delta Southern Railroad Company, STB Finance Docket No. 33802 (STB served Oct. 20, 1999). Delta has voluntarily terminated its operations over the line so that UP can transfer operations to AKMD. Upon consummation of the change in operators authorized by the exemption here, Delta's authority to lease and operate the line