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.¹

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.¹ 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).

¹The parties entered into a trackage rights agreement on October 27, 2004.

¹ 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

OMB Number: 1545–1394. *Form Number:* 1120–SF.

Abstract: Form 1120–SF is used by settlement funds to report income and taxes on earnings of the fund. The fund may be established by court order, a breach of contract, a violation of law, an arbitration panel, or the Environmental Protection Agency. The IRS uses Form 1120–SF to determine if income and taxes are correctly computed.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 1,000.

Estimated Time Per Respondent: 26 hours, 52 minutes.

Estimated Total Annual Burden Hours: 26,880.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: November 10, 2004.

R. Joseph Durbala,

IRS Reports Clearance Officer.
[FR Doc. 04–25522 Filed 11–16–04; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0355]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the Federal Register concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to pay benefits to veterans and other eligible persons pursuing approved programs of education.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before January 18, 2005.

ADDRESSES: Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420 or e-mail irmnkess@vba.va.gov. Please refer to "OMB Control No. 2900–0355" in any correspondence.

FOR FURTHER INFORMATION CONTACT:

Nancy J. Kessinger at (202) 273–7079 or Fax (202) 275–5947.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the

quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Verification of Pursuit of Course (Leading to a Standard College Degree Under Chapters 32, 34, and 35, Title 38, U.S.C., and Section 903 of Pub. L. 96–342), VA Form 22–6553.

OMB Control Number: 2900-0355.

Type of Review: Extension of a currently approved collection.

Abstract: VA Form 22–6553 is used to verify continued enrollment or report changes in enrollment status of claimants receiving educational benefits in pursuit of a college course. Schools are required to report to VA, when a claimant fails to enroll, has interrupted or terminated a program, or has unsatisfactory progress or conduct. VA uses the information from the current collection to ensure that schools promptly report changes in training and if a claimant's education benefits are to be continued unchanged, increased, decreased, or terminated.

Affected Public: Not-for-profit institutions, and State, Local or Tribal Governments.

Estimated Annual Burden: 14,000 hours.

Estimated Average Burden Per Respondent: 10 minutes.

Estimated Number of Respondents: The number of respondents is arrived at based on the average number of educational institutions using VA Form 22–6553 which had veterans or eligible persons enrolled during the last 12 months, and a projected number of trainees. VA currently has an average of 6,000 active educational institutions (colleges, universities, or other institutions of higher learning).

Estimated Number of Responses: The frequency of responses for each educational institution will vary according to the number of students who receive VA education benefits at that school. VA estimates an annual average of 14 responses per educational institution. The total annual number of response is 84,000.

Dated: November 3, 2004. By direction of the Secretary.

Cindy Stewart,

Program Analyst, Records Management Service.

[FR Doc. 04–25475 Filed 11–16–04; 8:45 am] BILLING CODE 8320–01–P