

and Omaha Public Power District (OPPD), OPPD has agreed to grant to UP local trackage rights on OPPD's entire line of railroad between milepost 6.0 near Arbor, NE, and milepost 56.3 near College View, NE, a distance of approximately 56.65 miles.²

The transaction is scheduled to be consummated on January 1, 2004.

The purpose of the trackage rights is to permit UP to provide service to OPPD's Nebraska City Power Station and to other shippers located along the rail line.

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 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. 34388, 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 Robert T. Opal, General Commerce Counsel, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

Decided: August 14, 2003.

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

Vernon A. Williams,
Secretary.

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BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

**Submission for OMB Review;
Comment Request**

August 11, 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 September 22, 2003 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0089.
Form Number: IRS Form 1040NR.
Type of Review: Revision.
Title: U.S. Nonresident Alien Income Tax Return.

Description: Form 1040NR is used by nonresident alien individuals and foreign estates and trusts to report their income subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured. Affected public are nonresident alien individuals, estates, and trusts.

Respondents: Individuals or households, Business of other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 309,170.

Estimated Burden Per Respondent/Recordkeeper:

Recordkeeping 6 hr., 33 min.

Learning about the law or the form.	1 hr., 19 min.
Preparing the form6 hr., 28 min.
Copying, assembling, and sending the form to the IRS.	1 hr., 16 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 4,790,964 hours.

OMB Number: 1545-0123.

Form Number: IRS Form 1120 and Schedule D, H, N, and PH.

Type of Review: Extension.

Title: For 1120, U.S. Corporation Income Tax Return; Schedule D, Capital Gains and Losses; Schedule H, Section 280H Limitations for a Personal Service Corporation (PSC); Schedule N, Foreign Operations of the U.S. Corporations; and Schedule PH, U.S. Personal Holding.

Description: Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. Schedule N (Form 1120) is used by corporations that have assets in or business operations in a foreign country or a U.S. possession. The IRS uses these forms to determine whether corporations have correctly computed their tax liability.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondent/Recordkeepers: 1,990,783.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying assembling, and sending the form to the IRS
1120	70 hr., 47 min	42 hr., 1 min	72 hr., 56 min	8 hr., 2 min.
1120-A	43 hr., 45 min	24 hr., 34 min	49 hr., 3 min	5 hr., 5 min.
Schedule D (1120)	6 hr., 56 min	3 hr., 55 min	6 hr., 3 min	32 min.
Schedule H (1120)	65 hr., 58 min	35 min	43 min	
Schedule N (1120)	3 hr., 35 min	1 hr., 7 min	3 hr., 6 min	32 min.
Schedule PH (1120)	15 hr., 18 min	6 hr., 12 min	8 hr., 35 min	32 min.

² UP indicates that the milepost designations of the end points do not reflect the actual length of the trackage rights segment because the trackage

rights segment includes two line segments with noncontiguous mileposts; a 5.3-mile segment from milepost 6.0 near Arbor to milepost 0.7 near

Nebraska City, and a connecting 51.35-mile segment from milepost 4.95 near Nebraska City to milepost 56.3 near College View.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 367,686,291 hours.
OMB Number: 1545-0130.
Form Number: IRS Form 1120S, Schedule D, and Schedule K-1.
Type of Review: Revision.
Title: Form 1120S, Income Tax Return for an S Corporation; Schedule D (Form 1120S), Capital Gains and Losses and

Built-In Gains; and Schedule K-1 (Form 1120S), Shareholder's Share of Income, Credits, Deductions, etc.
Description: Form 1120S, Schedule D (Form 1120S), and Schedule K-1 (Form 1120S) are used by an S Corporation to figure its tax liability, and income and other tax-related information to pass through to its shareholders. Schedule K-1 is used to report to shareholders their share of the corporation's income,

deductions, credits, etc. IRS uses the information to determine the correct tax for the S corporation and its shareholders.
Respondents: Business or other for-profit, Farms.
Estimated Number of Respondents/Recordkeepers: 1,880,000.
Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying assembling, and sending the form to the IRS
1120 S	64 hr., 5 min	24 hr., 24 min	46 hr., 58 min	5 hr., 54 min.
1120 D (1120S)	10 hr., 2 min	4 hr., 31 min	9 hr., 32 min	1 hr., 20 min.
Schedule K-1 (1120S)	16 hr., 58 min	10 hr., 36 min	15 hr., 4 min	1 hr., 4 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 486,292,100 hours.
OMB Number: 1545-0975.
Form Number: Form 1120-W.
Type of Review: Revision.

Title: Estimated Tax for Corporations.
Description: Form 1120-W is used by corporations to figure estimated tax liability and the amount of each installment payment. Form 1120-W is a worksheet only. It is not to be filed with the Internal Revenue Service.

Respondents: Business or other for-profit.
Estimated Number of Respondents/Recordkeepers: 900,000.
Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law or the form	Preparing the form
1120-W	8 hr., 7 min.	1 hr., 0 min.	1 hr., 10 min.
1120-W, Schedule A (Part I)	22 hr., 43 min.	6 min.	28 min.
1120-W, Schedule A (Part II)	10 hr., 31 min.	35 min.	48 min.
1120-W, Schedule A (Part III)	6 hr., 13 min.	6 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 9,316,190 hours.
Clearance Officer: Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 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.

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 September 22, 2003 to be assured of consideration.

Respondents: Business of other for-profit.
Estimated Number of Recordkeepers: 50,000.
Estimated Burden Hours Recordkeeper: 1 hour.
Estimated Total Recordkeeping Burden: 50,000 hours.
OMB Number: 1545-0950.
Form Number: IRS Form 23.
Type of Review: Extension.
Title: Application for Enrollment to Practice Before the Internal Revenue Service.

Lois K. Holland,
Treasury PRA Clearance Officer.
 [FR Doc. 03-21536 Filed 8-21-03; 8:45 am]
BILLING CODE 4830-01-P

Internal Revenue Service
OMB Number: 1545-0945.
Regulation Project Number: F1-255-82 NPRM and Temporary.
Type of Review: Extension.
Title: Registration Requirements With Respect to Debt Obligations.
Description: The rule requires an issuer of a registration-required obligation and any person holding the obligation as a nominee or custodian on behalf of another to maintain ownership records in a manner which will permit examination by the IRS in connection with enforcement of the Internal Revenue laws.

Description: Form 23 must be completed by those who desire to be enrolled to practice before the Internal Revenue Service. The information on the form will be used by the Director of Practice to determine the qualifications and eligibility of applicants for enrollment.
Respondents: Individuals or households, Federal Government.
Estimated Number of Respondents: 2,400.
Estimated Burden Hours Per Respondent: 1 hour.
Estimated Total Reporting Burden: 2,400 hours.
OMB Number: 1545-1538.

DEPARTMENT OF THE TREASURY
Submission for OMB Review; Comment Request
 August 13, 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