Special 301 Report is available on USTR's Web site at http://www.ustr.gov.

On April 29, 2005, USTR identified 52 trading partners that deny adequate and effective protection of intellectual property or deny fair and equitable market access to United States artists and industries that rely upon intellectual property protection.

intellectual property protection.
USTR announced the results of the out-of-cycle review for China, and stated that it is making a determination on China with multiple elements. First, USTR will work with U.S. industry and other stakeholders with an eve toward utilizing WTO procedures to bring China into compliance with its WTO TRIPS obligations, particularly those requiring transparency and a criminal IPR enforcement system with deterrent effect. Second, USTR will invoke the transparency provisions of the WTO TRIPS Agreement, which will require China to produce detailed documentation on certain aspects of IPR enforcement that affects U.S. rights under the TRIPS Agreement. Third, USTR is elevating China to the Priority Watch List on the basis of serious concerns about China's compliance with its WTO TRIPS obligations and commitments China made at the April 2004 meeting of the Joint Commission on Commerce and Trade ("JCCT") to achieve a significant reduction in IPR infringement throughout China, and make progress in other areas. Fourth, USTR will maintain Section 306 monitoring of China's implementation of its 1992 and 1995 bilateral agreements with the United States (including additional commitments made in 1996). And finally, USTR will use the JCCT, including the IPR Working Group, to secure new, specific commitments concerning additional actions that China will take to significantly improve IPR protection and enforcement, particularly over the next quarter. China's fulfillment of these commitments will be a centerpiece of the 2005 JCCT.

In addition, USTR maintained Ukraine's designation as a Priority Foreign Country, and again designated Paraguay for Section 306 monitoring of its commitments under the 2004 Memorandum of Understanding.

USTR also announced the placement of 14 trading partners on the Priority Watch List: Argentina, Brazil, China, Egypt, India, Indonesia, Israel, Kuwait, Lebanon, Pakistan, the Philippines, Russia, Turkey, and Venezuela. In addition, USTR placed 36 trading partners on the Watch List: Azerbaijan, Bahamas, Belarus, Belize, Bolivia, Bulgaria, Canada, Chile, Colombia, Costa Rica, Croatia, Dominican

Republic, Ecuador, European Union, Guatemala, Hungary, Italy, Jamaica, Kazakhstan, Korea, Latvia, Lithuania, Malaysia, Mexico, Peru, Poland, Romania, Saudi Arabia, Slovakia, Taiwan, Tajikistan, Thailand, Turkmenistan, Uruguay, Uzbekistan, and Vietnam. USTR will conduct out-ofcycle reviews of Ukraine, Russia, Indonesia, the Philippines, Canada, and Saudi Arabia.

Jennifer Choe Groves,

Director for Intellectual Property.
[FR Doc. 05–9534 Filed 5–12–05; 8:45 am]
BILLING CODE 3190–W5–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board [STB Docket No. AB-646X]

Atlantic & Western Railway, L.P.— Abandonment Exemption—in Lee County, NC

Atlantic & Western Railway, L.P. (ATW), has filed a notice of exemption under 49 CFR 1152 subpart F—Exempt Abandonments to abandon a 0.74-mile line of railroad extending from milepost 3.76 (V.S. 198+37) to milepost 4.50 (V.S. 237+47) in Jonesboro, Lee County, NC, constituting the easternmost portion of ATW's approximately 10-mile line between Cumnock and Jonesboro, NC. The line traverses United States Postal Service Zip Code 27330.

ATW has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) no overhead traffic has moved over the line for at least 2 years; (3) no formal complaint filed by a user of rail service on the line (or by a State or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR $1152.\overline{50}(\overline{d})(1)$ (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.*— *Abandonment*—*Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on June 14, 2005, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,1 formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),2 and trail use/rail banking requests under 49 CFR 1152.29 must be filed by May 23, 2005. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by June 2, 2005, with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to ATW's representative: Andrew B. Kolesar III, Slover & Loftus, 1224 Seventeenth Street, NW., Washington, DC 20036.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

ATW has filed an environmental and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. SEA will issue an environmental assessment (EA) by May 20, 2005. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be file within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), ATW shall filed a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by ATW's filing of a notice of consummation by May 13, 2006, and there are no legal or regulatory barriers

¹The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See Exemption of Outof-Service Rail Lines, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² Each OFA must be accompanied by the filing fee, which currently is set at \$1,200. *See* 49 CFR 1002.2(f)(25).

to consummation, the authority to abandon will automatically expire.

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

Decided: May 9, 2005.

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

Vernon A. Williams,

Secretary.

[FR Doc. 05–9597 Filed 5–12–05; 8:45 am] BILLING CODE 4915–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form W–4P

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 W–4P, Withholding Certificate for Pension or Annuity Payments.

DATES: Written comments should be received on or before July 12, 2005, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

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 RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Withholding Certificate for Pension or Annuity Payments.

OMB Number: 1545–0415.

Form Number: Form W–4P.

Abstract: Form W–4P is used by the recipient of pension or annuity payments to designate the number of withholding allowances he or she is claiming, an additional amount to be withheld, so that the payer can withhold the proper amount.

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: Individuals and households.

Estimated Number of Respondents: 12,000,000.

Estimated Time Per Respondent: 1 hr., 49 min.

Estimated Total Annual Burden Hours: 21,880,000.

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: May 6, 2005.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. E5–2386 Filed 5–12–05; 8:45 am] **BILLING CODE 4830–01–P**

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[GL-238-88]

Proposed Collection; Comment Request for Regulation Project

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 an existing final regulation, GL–238–88 (TD 8549), Preparer Penalties—Manual Signature Requirement (§ 1.6695–1(B)).

DATES: Written comments should be received on or before July 12, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation 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 *RJoseph.Durbala@irs.gov*.

SUPPLEMENTARY INFORMATION:

Title: Preparer Penalties—Manual Signature Requirement (§ 1.6695–1(B)). OMB Number: 1545–1385. Regulation Project Numbers: GL–238– 88.

Abstract: This regulation provides that persons who prepare U.S. Fiduciary income tax returns for compensation may, under certain conditions, satisfy the manual signature requirements by using a facsimile signature. However, they will be required to submit to the IRS a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time per Respondent: 1 hour, 17 minutes.

Estimated Total Annual Burden Hours: 25,825.

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