

1.40 to milepost 7.6<sup>2</sup> and (b) from milepost 20.93 to milepost 26.70<sup>3</sup> in Essex County, MA, and Rockingham and Hillsborough Counties, NH. The line traverses United States Postal Service Zip Codes 01840, 01841, 01843, 01844, 03079, 03101, 03103, and 03053.

ST has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (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 (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 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the discontinuance 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 26, 2003,<sup>4</sup> unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an

<sup>2</sup> B&M was authorized to abandon this portion of the line in *Boston and Maine Corporation—Abandonment—in Essex County, MA, and Rockingham County, NH*, STB Docket No. AB-32 (Sub-No. 90) (STB served Oct. 3, 2001), and in *Boston and Maine Corporation—Abandonment and Discontinuance of Service Exemption—Rockingham and Hillsboro Counties, NY*, STB Docket No. AB-32 (Sub-No. 88X) (STB served May 26, 2000).

<sup>3</sup> B&M was authorized to abandon this portion of the line in *Boston and Maine Corporation—Abandonment Exemption—in Rockingham and Hillsborough Counties, NH*, STB Docket No. AB-32 (Sub-No. 87X) (STB served July 2, 1999).

<sup>4</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historic documentation is required under 49 CFR 1105.6(c) and 1105.8. Nevertheless, ST filed an environmental report with its notice. The Board's Section of Environmental Analysis (SEA) issued environmental assessments on July 9, 1999, April 7, 2000, and July 18, 2001, in connection with B&M's previously noted abandonment of these segments of the line.

OFA under 49 CFR 1152.27(c)(2),<sup>5</sup> must be filed by June 6, 2003. Petitions to reopen must be filed by June 16, 2003, 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 ST's representative: Katherine E. Potter, Esq., Springfield Terminal Railway Company, Iron Horse Park, North Billerica, MA 01862.

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

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

Decided: May 20, 2003.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-13147 Filed 5-23-03; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 19, 2003.

The Department of the 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 June 26, 2003 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1086.

*Form Number:* IRS Form 8725.

*Type of Review:* Revision.

*Title:* Excise Tax on Greenmail.

*Description:* Form 8725 is used by persons who receive "greenmail" to compute and pay the excise tax paid on greenmail imposed under section 5881. The IRS uses the information to verify that the correct amount of tax has been reported.

<sup>5</sup> Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. See 49 CFR 1002.2(f)(25).

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 12.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 hr., 30 min.

Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 7 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 92 hours.

*OMB Number:* 1545-1504.

*Form Number:* IRS Form 911.

*Type of Review:* Extension.

*Title:* Application for Taxpayer Assistance Order (TAO).

*Description:* This form is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails to take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the state or city where the taxpayer lives.

*Respondents:* Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms, State, Local or Tribal Government.

*Estimated Number of Respondents:* 93,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 46,500 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.

**Lois K. Holland,**

*Departmental Reports, Management Officer.*

[FR Doc. 03-13159 Filed 5-23-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 15, 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 June 26, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1828.

*Regulation Project Number:* REG-131478-02 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* Guidance Under Section 1502; Suspension of Losses on Certain Stock Disposition.

*Description:* The information in § 1.1502-35T(c) is necessary to ensure that a consolidated group does not obtain more than one tax benefit from both the utilization of a loss from the disposition of stock and the utilization of a loss or deduction with respect to another asset that reflects the same economic loss; to allow the taxpayer to make an election under § 1.1502-35T(c)(5) that would benefit the taxpayer; the election in § 1.1502-35T(f) provides taxpayers the choice in the case of a worthless subsidiary to utilize a worthless stock deduction or absorb the subsidiary's losses; and § 1.1502-35T(g)(3) applies to ensure that taxpayers do not circumvent the loss suspension rule of § 1.1502-35T(c) by deconsolidating a subsidiary and then re-importing to the group losses of such subsidiary.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 7,475.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 15,000 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.

#### Mary A. Able,

*Departmental Reports Management Officer.*  
[FR Doc. 03-13160 Filed 5-23-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 2555-EZ

**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 2555-EZ, Foreign Earned Income Exclusion.

**DATES:** Written comments should be received on or before July 28, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 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 Allan Hopkins, Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6665, or through the internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Foreign Earned Income Exclusion.

*OMB Number:* 1545-1326.

*Form Number:* 2555-EZ.

*Abstract:* U.S. citizens and resident aliens who qualify may use Form 2555-EZ instead of Form 2555, Foreign Earned Income, to exclude a limited amount of their foreign earned income. Form 2555-EZ is a simpler form that can be used by taxpayers whose foreign earned income is \$80,000 or less and who satisfy certain other conditions. The information on the form is used by the IRS to determine if a taxpayer qualifies for, and has properly computed, the foreign earned income exclusion.

*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 or households.

*Estimated Number of Responses:* 43,478.

*Estimated Time Per Respondent:* 2 hours, 5 minutes.

*Estimated Total Annual Burden Hours:* 84,782.

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 20, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-13167 Filed 5-23-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Joint Committee of the Taxpayer Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Joint Committee of the Taxpayer Advocacy Panel will be conducted via teleconference.

**DATES:** The meeting will be held Tuesday, June 17, 2003, at 1:30 p.m., Eastern Daylight Time.