#### **DEPARTMENT OF TRANSPORTATION**

Surface Transportation Board [STB Docket No. AB-290 (Sub-No. 231X)]

# Norfolk Southern Railway Company— Abandonment Exemption—in Fayette County, WV

Norfolk Southern Railway Company (NSR) has filed a verified notice of exemption under 49 CFR 1152 subpart F—Exempt Abandonments to abandon a 1.75-mile line of railroad between milepost WL-0.0, at Oak Hill Jct., and milepost WL-1.75, at Oak Hill, in Fayette County, WV (line). The line traverses United States Postal Service Zip Code 25901.

Applicant has certified that: (1) No local or overhead traffic has moved over the line for at least 2 years; (2) any overhead traffic, if there is any, can be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government agency acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or 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 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 January 18, 2002,1 unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,2 formal

expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 31, 2001. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by January 8, 2002, with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423–0001.

A copy of any petition filed with the Board should be sent to applicant's representative: James R. Paschall, Esq., Norfolk Southern Corporation, Three Commercial Place, Norfolk, VA 23510. If the verified notice contains false or misleading information, the exemption is void *ab initio*.

Applicant has filed a separate environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by December 21, 2001. 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) 565–1552. Comments on environmental and historic preservation matters must be filed 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), NSR shall file 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 NSR's filing of a notice of consummation by December 19, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our web site at www.stb.dot.gov.

Decided: December 11, 2001.

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

# Vernon A. Williams,

Secretary.

[FR Doc. 01–31164 Filed 12–18–01; 8:45 am] BILLING CODE 4915–00–P

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

# Submission for OMB Review; Comment Request

December 12, 2001.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220. DATES: Written comments should be

**DATES:** Written comments should be received on or before January 18, 2002 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–1628. *Regulation Project Number:* REG– 118620–97 Final.

Type of Review: Extension. Title: Communications Excise Tax; Prepaid Telephone Cards.

Description: Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the application of the communications excise tax to prepaid telephone cards.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 104.

Estimated Burden Hours Per Respondent/Recordkeeper: 20 minutes. Frequency of Response: On occasion. Estimated Total Reporting/ Recordkeeping Burden: 34 hours.

*OMB Number:* 1545–1637. *Regulation Project Number:* REG– 106177–98 Final.

Type of Review: Extension.

Title: Adequate Disclosure of Gifts.

Description: The information
requested in regulation section
301.6501(c)-1(f)(2) that must be
provided on a gift tax return is
necessary to give the IRS a complete and
accurate description of the transfer in
order to begin the running of the statute
of limitations on the gift. Prior to the
expiration of the statute of limitations,
a gift tax may be assessed and the value
may be adjusted in order to determine
the value of prior taxable gifts for estate
and gift tax purposes.

Respondents: Individuals or households.

<sup>&</sup>lt;sup>1</sup>NSR, in its verified notice filed on November 29, 2001, indicated a proposed consummation date of January 16, 2002. However, the earliest possible consummation date, based on the November 29, 2001 filing date, is January 18, 2002. Applicant's representative has confirmed that the correct consummation date is January 18, 2002.

<sup>&</sup>lt;sup>2</sup> The 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 Out-

of-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.

<sup>&</sup>lt;sup>3</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

Estimated Number of Respondents: 1. Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1642. Regulation Project Number: REG-104072-97 Final.

Type of Review: Extension. Title: Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

Description: Section 1.7701(1)-3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

Respondents: Business or other forprofit.

Estimated Number of Respondents:

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually. Estimated Total Reporting Burden: 50 hours.

Clearance Officer: George Freeland, Internal Revenue Service, Room 5577, 1111 Constitution Avenue, NW., Washington, DC 20224

OMB Reviewer: Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

### Mary A. Able,

Departmental Reports, Management Officer. [FR Doc. 01-31191 Filed 12-18-01; 8:45 am] BILLING CODE 4830-01-P

#### **DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0320]

**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 for information needed to allow veterans to gain occupancy of property when specified exterior onsite improvements must be postponed because of bad weather. **DATES:** Written comments and

recommendations on the proposed collection of information should be received on or before February 19, 2002.

**ADDRESSES:** Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420 or e-mail: irmnkess@vba.va.gov. Please refer to "OMB Control No. 2900-0320" 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 (Public Law 104-13; 44 U.S.C., 3501-3520), 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: Escrow Agreement for Postponed Exterior Onsite Improvements, VA Form 26–1849.

OMB Control Number: 2900–0320. Type of Review: Extension of a currently approved collection.

Abstract: VA Form 26–1849 is provided as a service to veterans, builders/sellers, and escrow agents to be used in situations involving escrows. A

VA loan amount cannot exceed the reasonable value of the property as determined by the Secretary of Veterans Affairs. The reasonable value is predicated on the completion of all improvements. In certain circumstances, such as adverse weather or other specified unavoidable conditions, the completion of some improvements may have to be postponed. For these situations, VA has developed escrow procedures whereby a builder/seller deposits at least one and one-half times the cost of completing the improvements into an escrow account held by a third party. The funds can only be used for the purpose of finishing the postponed improvements and are released when the improvements have been completed. These escrow procedures provide incentive to builder/ sellers to complete all postponed improvements and are standard practices in both the real estate and mortgage lending fields.

Affected Public: Individuals or households and business or other forprofit.

Estimated Annual Burden: 1 hour. Estimated Average Burden Per Respondent: 30 minutes.

Frequency of Response: On occasion. Estimated Number of Respondents: 10,000.

Dated: December 4, 2001. By direction of the Secretary.

#### Donald L. Neilson,

Director, Information Management Service. [FR Doc. 01-31227 Filed 12-18-01; 8:45 am] BILLING CODE 8320-01-P

#### **DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0394]

# **Agency Information Collection Activities Under OMB Review**

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C., 3501 et seq.), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, has submitted the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.