

filed a verified notice of exemption under 49 CFR 1150.41 to operate 1.5 miles of rail line to be acquired by Lackawanna County Railroad Authority (LCRA). The line, known as the Minooka Industrial Track, has been operated by Luzerne and Susquehanna Railway Company (L&S), and extends from Little Virginia Junction to the Davis Street Crossing.

This transaction is related to a simultaneously filed verified notice of exemption in STB Finance Docket No. 34161, *Lackawanna County Railroad Authority—Acquisition Exemption—Scranton Lackawanna Industrial Building Company*, wherein LCRA seeks to acquire the involved line.

The parties reported that they intended to consummate the transaction on or about January 10, 2002.<sup>2</sup>

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. 34162, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Keith G. O'Brien, REA, CROSS & AUCHINCLOSS, 1707 L Street, NW., Suite 570, Washington, DC 20036.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: January 22, 2002.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 02-2038 Filed 1-28-02; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34161]

#### Lackawanna County Railroad Authority—Acquisition Exemption—Scranton Lackawanna Industrial Building Company

Lackawanna County Railroad Authority (LCRA), a political subdivision and nonoperating Class III

<sup>2</sup>D-L states that, upon consummation, L&S, the current operator of the line, will cease all operations on the line and that shippers on the line have been notified of the change in operator.

rail carrier,<sup>1</sup> has filed a verified notice of exemption under 49 CFR 1150.41 to acquire 1.5 miles of track in Lackawanna County, PA, from Scranton Lackawanna Industrial Building Company.<sup>2</sup> The line, known as the Minooka Industrial Track, extends from Little Virginia Junction to the Davis Street Crossing.

This transaction is related to a simultaneously filed verified notice of exemption in STB Finance Docket No. 34162, *Delaware-Lackawanna Railroad Co., Inc.—Change in Operators Exemption—Lackawanna County Railroad Authority*.

The parties reported that they intended to consummate the transaction on or about January 10, 2002.

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. 34161, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Keith G. O'Brien, REA, CROSS & AUCHINCLOSS, 1707 L Street, NW., Suite 570, Washington, DC 20036.

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Decided: January 22, 2002.

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

**Vernon A. Williams,**

*Secretary.*

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<sup>1</sup> According to LCRA, it currently owns a 58-mile line of railroad between Fell Township and Mount Pocono, PA; the Diamond Branch of the former Delaware, Lackawanna & Western Railroad (DL&W) extending 0.85 miles from MP 144.75 to MP 145.6 in Scranton, Lackawanna County, PA; and the Laurel Line of the former DL&W extending 4.11 miles from LC 6253 MP 0.7 to MP 4.81 at Montage Road in the Borough of Moosic, Lackawanna County, PA.

<sup>2</sup> As indicated in the verified notice of exemption, the operator of the line at the time of the filing of the notice was Luzerne and Susquehanna Railway Company (L&S) pursuant to a license agreement scheduled to expire on January 10, 2002. Upon expiration of that license, L&S will discontinue its operations and will be replaced by Delaware-Lackawanna Railroad Co., Inc. (D-L).

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 18, 2002.

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 received on or before February 28, 2002, to be assured of consideration.

#### Bureau of the Public Debt (PD)

*OMB Number:* New.

*Form Number:* PD F 5441.

*Type of Review:* New collection.

*Title:* U.S. Treasury Auctions

Submitter Agreement.

*Description:* PD F 5441 is used to request information from entities wishing to participate in U.S. Treasury Securities Auctions via TAPPSLink.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden Hours:* 80 hours.

*Clearance Officer:* Vicki S. Thorpe (304) 480-6553, Bureau of the Public Debt, 200 Third Street, Parkersburg, West VA 26106-1328

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 02-2132 Filed 1-28-02; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 1042, 1042-S, and 1042-T

**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 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, and Form 1042-T, Annual Summary and Transmittal of Forms 1042-S.

**DATES:** Written comments should be received on or before April 1, 2002 to be assured of consideration.

**ADDRESSES:** Direct all written comments to George Freeland, Internal Revenue Service, room 5577, 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 Carol Savage, (202) 622-3945, or through the internet ([CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov)), Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 1042, Annual Withholding Tax Return for U.S. Source

Income of Foreign Persons, Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, and Form 1042-T, Annual Summary and Transmittal of Forms 1042-T.

*OMB Number:* 1545-0096.

*Form Numbers:* 1042, 1042-S, and 1042-T.

*Abstract:* Form 1042 is used by withholding agents to report tax withheld at source on payment of certain income paid to nonresident alien individuals, foreign partnerships, or foreign corporations. The IRS uses this information to verify that the correct amount of tax has been withheld and paid to the United States. Form 1042-S is used to report certain income and tax withheld information to nonresident alien payees and beneficial owners. Form 1042-T is used by withholding agents to transmit Forms 1042-S to the IRS.

*Current Actions:* There are no changes being made to these forms at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for profit organizations and individuals or households.

*Estimated Number of Respondents:* 22,000.

*Estimated Time Per Respondent:* 46 hours., 52 minutes.

*Estimated Total Annual Burden Hours:* 1,030,980.

*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: January 22, 2002.

**George Freeland,**

*IRS Reports Clearance Officer.*

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