

response to an objection. The Board's responsibility to carry out all actions under the Memorandum of Agreement that are not the subjects of the objection shall remain unchanged.

### III. Post Review Discovery

In the event that the professional historian identifies a potential for unanticipated effects on archeological sites during the implementation of this Memorandum of Agreement, NS shall notify the Board's FPO. The Board's FPO shall then consult with the SHPO to determine whether additional mitigation measures are necessary. If the Board's FPO and the SHPO determine that additional mitigation measures are required, all signatories shall consult to devise appropriate mitigation measures and amend the Memorandum of Agreement, pursuant to Part IV of this Memorandum of Agreement.

In the event that one or more archeological sites, any additional cultural resources, or human remains are discovered during NS's salvage activities, NS shall immediately cease all work and notify the Board's FPO. The Board's FPO shall then consult with the SHPO to determine whether additional mitigation measures are necessary. If the Board's FPO and the SHPO determine that additional mitigation measures are required, all signatories shall consult to devise appropriate mitigation measures and amend the Memorandum of Agreement, pursuant to Part IV of this Memorandum of Agreement.

Any additional mitigation developed shall be consistent with the provisions of the Pennsylvania Historic & Museum Commission's Policy on the Treatment of Human Remains adopted March 10, 1993, the Native American Graves Protection and Repatriation Act, and ACHP guidance documents, such as the ACHP's *Recommended Approach for Consultation on Recovery of Significant Information From Archaeological Sites*.

### IV. Amendment

Any Signatory to this Memorandum of Agreement may request that it be amended, whereupon the parties shall consult to consider the proposed amendment. 36 CFR part 800 shall govern the execution of any such amendment.

### V. Termination

A. If the terms of this Memorandum of Agreement have not been implemented within 1 year of the execution of this agreement, this Memorandum of Agreement shall be considered null and void, unless the parties agree to a written extension. In such an event, the Board shall notify the parties to this Memorandum of Agreement, and if NS chooses to continue with this undertaking, the Board shall re-initiate review of this undertaking in accordance with 36 CFR part 800.

B. Any signatory to the Memorandum of Agreement may terminate it by providing thirty (30) days notice to the other parties, provided that the parties shall consult during the period prior to termination to seek agreement on amendments or other actions that would avoid termination. In the event of termination, the Board shall comply with 36

CFR 800 with regard to the review of the undertaking.

### VI. Scope of Agreement

This Memorandum of Agreement is limited in scope to the abandonment of the portions of Enola Branch from Milepost 0.0 to 1.5 and Milepost 4.0 to 33.9 and is entered into solely for that purpose. Execution and implementation of this Memorandum of Agreement by the Board, the ACHP, the SHPO, and NS evidences that the Board has afforded the ACHP an opportunity to comment on the project and its effects on historic properties, and has taken into account the effects of the undertaking on those properties, and has, therefore, satisfied its section 106 responsibilities for this undertaking.

### Signatories

Advisory Council on Historic Preservation

State Historic Preservation Officer  
Pennsylvania Historical and Museum  
Commission, Bureau for Historic  
Preservation

Surface Transportation Board

Norfolk Southern Railway Company

### Concurring Parties

Friends of the Atglen-Susquehanna Trail

Historic Preservation Trust of Lancaster  
County

Lancaster County Conservancy

Lancaster Farmland Trust

Northeast Regional Field Office of the Rail-  
to-Trails Conservancy

Pennsylvania Department of Transportation

Southern End Community Association

Township of Bart

Township of Conestoga

Township of Eden

Township of Martic

Township of Providence

Township of Sadsbury

Township of West Sadsbury

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-54-90]

### 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, IA-54-90 (TD 8459), Settlement Funds (§§ 1.468B-1, 1.468B-2, 1.468B-3, and 1.468B-5). **DATES:** Written comments should be received on or before December 19, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Larnice Mack at (202) 622-3179, or [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov), or Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

### SUPPLEMENTARY INFORMATION:

*Title:* Settlement Funds.

*OMB Number:* 1545-1299.

*Regulation Project Number:* IA-54-90.

*Abstract:* This regulation prescribes reporting requirements for settlement funds, which are funds established or approved by a governmental authority to resolve or satisfy certain liabilities, such as those involving tort or breach of contract. The regulation relates to the tax treatment of transfers to these funds, the taxation of income earned by the funds, and the tax treatment of distributions made by the funds.

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

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

*Affected Public:* Individuals, business or other for-profit organizations, not for-profit institutions, farms and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 1,500.

*Estimated Time Per Respondent:* 2 hours, 22 minutes.

*Estimated Total Annual Burden Hours:* 3,542.

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: October 14, 2003.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[FI-59-91]

#### 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, FI-59-91 (TD 8674), Debt Instructions With Original Issue Discount; Contingent Payment; Anti-Abuse Rule (§§ 1.1275-2, 1.1275-3, 1.1275-4, and 1.275-6).

**DATES:** Written comments should be received on or before December 19, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Larnice Mack at (202) 622-3179, or [Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov), or Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

*Title:* Desk Instruments With Original Issue Discount; Contingent Payments; Anti-Abuse Rule.

*OMB Number:* 1545-1450.

*Regulation Project Number:* FI-59-91.

*Abstract:* This regulation relates to the tax treatment of debt instruments that provide for one or more contingent payments. The regulation also treats a debt instrument and a related hedge as an integrated transaction. The regulation provides general rules, definitions, and reporting and recordkeeping requirements for contingent payment debt instruments and for integrated debt instruments.

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

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

*Affected Public:* Business or other for-profit organizations, individuals, and state, local, or tribal governments.

*Estimated Number of Respondents:* 180,000.

*Estimated Time Per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 89,000.

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: October 14, 2003.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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