

that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by CSXT's filing of a notice of consummation by March 6, 1998, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: February 25, 1997.

By the Board, David M. Konschnik,  
Director, Office of Proceedings.  
Vernon A. Williams,  
Secretary.

[FR Doc. 97-5546 Filed 3-5-97; 8:45 am]

BILLING CODE 4915-00-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 97-19

**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 Notice 97-19, Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

**DATES:** Written comments should be received on or before May 5, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Guidance for Expatriates under Internal Revenue Code sections 877, 2501, 2107 and 6039F.

**OMB Number:** 1545-1531.

**Notice Number:** Notice 97-19.

**Abstract:** Notice 97-19 provides guidance regarding the federal tax consequences for certain individuals

who lose U.S. citizenship, cease to be taxed as U.S. lawful permanent residents, or are otherwise subject to tax under Code section 877. The information required by the notice will be used to help make a determination as to whether these taxpayers expatriated with a principal purpose to avoid tax.

**Current Actions:** There are no changes being made to the notice at this time.

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

**Affected Public:** Individuals.

**Estimated Number of Respondents:** 12,300.

**Estimated Time Per Respondent:** 31 minutes.

**Estimated Total Annual Burden Hours:** 6,300.

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: February 25, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97-5553 Filed 3-5-97; 8:45 am]

BILLING CODE 4830-01-U

#### Proposed Collection; Comment Request for Revenue Procedure 97-19

**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 Revenue Procedure 97-19, 26 CFR 301.7502-1: Timely mailing treated as timely filing.

**DATES:** Written comments should be received on or before May 5, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** 26 CFR 301.7502-1: Timely mailing treated as timely filing.

**OMB Number:** 1545-1535.

**Revenue Procedure Number:** Revenue Procedure 97-19.

**Abstract:** Revenue Procedure 97-19 provides the criteria that will be used by the Internal Revenue Service to determine whether a private delivery service qualifies as a designated private delivery service under section 7502 of the Internal Revenue Code.

**Current Actions:** There are no changes being made to the revenue procedure at this time.

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

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 5.

**Estimated Time Per Respondent:** 613 hours, 48 minutes.

**Estimated Total Annual Burden Hours:** 3,069.

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