

will not result in adverse changes in service levels, significant operational changes, or a change in the competitive balance with carriers outside the corporate family.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33450, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert A. Wimbish, Esq., Rea, Cross & Auchincloss, 1920 N Street, N.W., Suite 420, Washington, DC 20036.

Decided: August 28, 1997.

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

Vernon A. Williams,
Secretary.

[FR Doc. 97-23459 Filed 9-4-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

**Submission to OMB for Review;
Comment Request**

August 26, 1997.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0089.
Form Number: IRS Form 1040NR.
Type of Review: Revision.
Title: U.S. Nonresident Alien Income Tax Return.

Description: The form is used by nonresident alien individuals and foreign estates and trusts to report their income subject to tax and compute the correct tax liability. The information on the return is used to determine whether income, deductions, credits, payments, etc., are correctly figured. Affected public are nonresident alien individuals, estates, and trusts.

Respondents: Individuals or households, Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 271,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—6 hours, 40 min.
Learning about the law or the form—1 hour, 44 min.

Preparing the form—3 hours, 58 min.
Copying, assembling, and sending the form to the IRS—1 hour, 40 min.

Frequency of Response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 3,474,575 hours.

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

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

Lois K. Holland,
Departmental Reports Management Officer.
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DEPARTMENT OF THE TREASURY

**Submission to OMB for Review;
Comment Request**

August 27, 1997.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-0123.
Form Number: IRS Form 1120, Schedule D, Schedule H, and Schedule PH.

Type of Review: Revision.
Title: U.S. Corporation Income Tax Return (1120); Capital Gains and Losses (Schedule D); Section 280H Limitations for a Personal Service Corporation (PSC) (Schedule H); and U.S. Personal Holding Company (PHC) Tax (Schedule PH).

Description: Form 1120 is used by corporations to compute their taxable income and tax liability. Schedule D (Form 1120) is used by corporations to report gains and losses from the sale of capital assets. Schedule PH (Form 1120) is used by personal holding companies to figure the personal holding company tax under section 541. Schedule H (Form 1120) is used by personal service corporations to determine if they have met the minimum distribution requirements of section 280H. The IRS uses these forms to determine whether corporations have correctly computed their tax liability.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 2,462,931.

Estimated Burden Hours Per Respondent/Recordkeeper:

Form	Recordkeeping	Learning about the law of the form	Preparing the form	Copying, assembling, and sending the form to the IRS
1120	71 hr., 31 min.	41 hr., 46 min.	71 hr., 2 min.	7 hr., 47 min.
1120-A	43 hr., 3 min.	24 hr., 8 min.	41 hr., 43 min.	4 hr., 34 min.
Schedule D	6 hr., 56 min.	3 hr., 31 min.	5 hr., 39 min.	32 min.
Schedule H	5 hr., 59 min.	35 min.	43 min.	0 min.
Schedule PH	15 hr., 19 min.	6 hr., 12 min.	8 hr., 35 min.	32 min.