

(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 February 21, 1998, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by February 2, 1998. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by February 11, 1998, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Charles M. Rosenberger, Senior Counsel, CSX Transportation, Inc., 500 Water Street J150, Jacksonville, FL 32202.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

CSXT has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by January 27, 1998. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days

<sup>1</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 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>2</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$900. See 49 CFR 1002.2(f)(25).

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), CSXT 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 CSXT's filing of a notice of consummation by January 22, 1999, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: January 12, 1998.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 98-1527 Filed 1-21-98; 8:45 am]  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 12, 1998.

The Department of the 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.

### Special Request

In order to begin the survey described below in early February 1998, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by January 15, 1998. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

### Internal Revenue Service (IRS)

**OMB Number:** 1545-1432.  
**Project Number:** M:SP:V 98-001G.  
**Type of Review:** Revision.  
**Title:** Revenue Agent Competencies Structured Group Interviews.  
**Description:** The objective of these structured group interviews is to gather feedback from Tax Practitioners to assist

IRS in developing a complete list of the performance competencies required of Revenue Agents. Because Tax Practitioners work intimately with Revenue Agents on audits, their input is vital in developing a complete picture of the competencies required. Corporate Education will conduct a series of four structured groups which will be held in Philadelphia, Pa., Jacksonville, Fl., St. Louis, Mo. and Oakland, Ca.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents:** 32.

**Estimated Burden Hours Per Response:** 3 hours.

**Frequency of Response:** Other (one-time only).

**Estimated Total Reporting Burden:** 51 hours.

**Clearance Officer:** Garrick Shear, (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., 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.*

[FR Doc. 98-1500 Filed 1-21-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

January 13, 1998.

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:** New.  
**Form Number:** None.  
**Type of Review:** New collection.  
**Title:** 1988 Electronic Tax Administration Attitudinal Tracking Study.

**Description:** The survey is being conducted to establish a baseline measure of public knowledge and acceptance of Electronic Tax

Administration programs and to provide the IRS with quantitative data and analysis to assist with making policy decisions on how to expand the programs.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents:* 1,030.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 379 hours.

*OMB Number:* 1545-0073.  
*Form Number:* IRS Form 1310.  
*Type of Review:* Extension.

*Title:* Statement of Person Claiming Refund Due a Deceased Taxpayer.  
*Description:* Form 1310 is used by a claimant to secure payment of a refund on behalf of a deceased taxpayer. The information enables IRS to send the refund to the correct person.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 7,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 min.  
 Learning about the law or the form—3 min.  
 Preparing the form—16 min.  
 Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 5,325 hours.

*OMB Number:* 1545-0138.  
*Form Number:* IRS Form 2063.  
*Type of Review:* Revision.

*Title:* U.S. Departing Alien Income Tax Statement.

*Description:* Form 2063 is used by a departing resident alien against whom a termination assessment has not been made, or a departing nonresident alien who has no taxable income from United States sources, to certify that they have satisfied all U.S. income tax obligations. The data is used by IRS to certify that departing aliens have complied with U.S. income tax laws.

*Respondents:* Individuals or households.  
*Estimated Number of Respondents/Recordkeepers:* 20,540.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 min.  
 Learning about the law or the form—3 min.  
 Preparing the form—26 min.  
 Copying, assembling, and sending of the form to the IRS—14 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 17,048 hours.

*OMB Number:* 1545-0159.  
*Form Number:* IRS Form 3520.  
*Type of Review:* Extension.

*Title:* Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts.

*Description:* Form 3520 is filed by U.S. persons who create a foreign trust, transfer property to a foreign trust, receive a distribution from a foreign trust, or receive a large gift from a foreign source. IRS uses the form to identify the U.S. persons who may have transactions that may trigger a taxable event in the future.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—50 hr., 28 min.  
 Learning about the law or the form—4 hr., 44 min.

Preparing the form—6 hr., 42 min.  
 Sending the form to the IRS—16 min.  
*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 124,320 hours.

*OMB Number:* 1545-0889.  
*Form Number:* IRS Forms 8275 and 8275-R.

*Type of Review:* Extension.  
*Title:* Disclosure Statement and Regulation Disclosure Statement.

*Description:* Internal Revenue Code (IRC) section 6662 imposes accuracy related penalties for substantial understatement of tax liability or negligence or disregard of rules and regulations. Section 6694 imposes similar penalties on return preparers. Regulations sections 1.6662-4(e)&(f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or if the position is contrary to a regulation, Form 8275-R.

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

*Estimated Number of Respondents/Recordkeepers:* 595,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

	Form 8275	Form 8275-R
Recordkeeping .....	2 hr., 23 min .....	2 hr., 38 min.
Learning about the law or the form .....	47 min .....	35 min.
Preparing and sending the form to the IRS .....	52 min .....	40 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 3,970,000 hours.

*OMB Number:* 1545-1305.  
*Form Number:* IRS Forms 9460 (cat# 14762P) and 9477 (cat# 14891T).  
*Type of Review:* Extension.

*Title:* Tax Forms Inventory Report.  
*Description:* These forms are designed to collect tax forms inventory information from banks, post offices, and libraries that distribute federal tax forms. Data is collected detailing the quantities and types of tax forms remaining at the end of the filing season. The data is combined with shipment data for each account and used to establish forms distribution guidelines for the following year. Source

code data is collected to verify that the different entities received tax forms with the correct code.

*Respondents:* Business or other for-profit, Not-for-profit institutions, Federal Government.

*Estimated Number of Respondents:* 10,720.

*Estimated Burden Hours Per Respondent:*

Form 9460 (cat# 14762P)—10 min.  
 Form 9477 (cat# 14891T)—15 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 2,600 hours.

*OMB Number:* 1545-1455.  
*Regulation Project Number:* PS-80-93 Final.  
*Type of Review:* Extension.

*Title:* Rules for Certain Rental Real Estate Activities.

*Description:* The information required by these regulations will be used by the Internal Revenue Service to aid in the administration of the law and to determine whether a taxpayer that qualifies for treatment under section 469(c)(7) has made the election under section 469(c)(7)(A).

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

*Estimated Number of Respondents:* 20,100.

*Estimated Burden Hours Per Respondent:* 9 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting Burden:* 3,015 hours.

*OMB Number:* 1545-1458.  
*Regulation Project Number:* REG-209835-86 Final (formerly INTL-933-86).

*Type of Review:* Extension.

*Title:* Computation of Foreign Taxes Deemed Paid Under Section 902 Pursuant to a Pooling Mechanism for Undistributed Earnings and Foreign Taxes.

*Description:* These regulations provide rules for computing foreign taxes deemed paid under section 902. The regulations affect foreign corporations and their U.S. corporate shareholders.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per*

*Respondent:* 1.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 1 hour.

*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

January 14, 1998.

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:* 1545-0145.

*Form Number:* IRS Form 2439.

*Type of Review:* Extension.

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.

*Description:* Form 2439 is sent by regulated investment companies and real estate investment trusts to report undistributed capital gains and the amount of tax paid on these gains designated under IRC section 852(b)(3)(D) or 857(b)(3)(D). The company, the trust, and the shareholder file copies of Form 2439 with IRS. IRS

uses the information to check shareholder compliance.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 8,363.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 52 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—40 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 34,539 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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