

pursuant to 49 U.S.C. 10502(b). A final decision will be issued by June 22, 1998.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. An offer may be filed at any time after the filing of the petition for exemption. For offers filed before March 20, 1998, the offer must have been accompanied by a \$900 filing fee. For offers filed on or after March 20, 1998, the offer must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25) and *Regulations Governing Fees for Service Performed in Connection with Licensing and Related Services—1998 Update*, STB Ex Parte No. 542 (Sub-No. 2) (STB served Feb. 18, 1998).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than April 13, 1998. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-33 (Sub-No. 119X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001, and (2) Joseph D. Anthofer, Union Pacific Railroad Company, 1416 Dodge Street, Room 830, Omaha, NE 68179-0830.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Decided: March 17, 1998.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 98-7616 Filed 3-23-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

March 17, 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, N.W., Washington, DC 20220.

*Dates:* Written comments should be received on or before April 23, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1572.

*Regulation Project Number:* REG-120200-97 NPRM, Temporary and Final.

*Type of Review:* Extension.

*Title:* Election Not to Apply Look-Back Method in De Minimis Cases.

*Description:* The temporary and proposed regulations provides rules for electing the benefits of section 460(b)(6) regarding not applying the look-back method to long-term contracts de minimis cases.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 20,000.

*Estimated Burden Hours Per*

*Respondent:* 12 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 4,000 hours.

*OMB Number:* 1545-1584.

*Form Number:* IRS Form 8859.

*Type of Review:* Revision.

*Title:* District of Columbia First-Time Homebuyer Credit.

*Description:* Form 8859 is used to claim the District of Columbia First-Time Homebuyer Credit. The information collected will be used to verify that the credit was computed correctly.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 1,900.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—20 minutes.

Learning about the law or the form—5 minutes.

Preparing the form—25 minutes.

Copying, assembling, and sending the form to the IRS—20 minutes.

*Frequency of Response:* Other (once).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 2,242 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.*

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#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1574.

*Form Number:* IRS Form 1098-T.

*Type of Review:* Extension.

*Title:* Tuition Payments Statements.

*Description:* Section 6050S of the Internal Revenue Code requires eligible education institutions to report certain information to the IRS and to students. Form 1098-T has been developed to meet this requirement.

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

*Estimated Number of Respondents/Recordkeepers:* 7,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 7 minutes.