closing date will also be considered. Notice of final action on the application will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: June 9, 1998. (49 U.S.C. 30113; delegations of authority at 49 CFR 1.50. and 501.8)

Issued: May 15, 1998.

L. Robert Shelton.

Associate Administrator for Safety Performance Standards.

[FR Doc. 98–13437 Filed 5–19–98; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33570]

Oregon Pacific Railroad Company— Acquisition and Operation Exemption—East Portland Traction Co. and Molalla Western Railway

Oregon Pacific Railroad Company (OPR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire and operate certain rail lines of East Portland Traction Co. (EPTC) and Molalla Western Railway (MWRL) 1 in Clackamas and Multnomah Counties, OR. The line to be acquired from EPTC extends from EPTC milepost 0.26 (at its connection with Union Pacific Railroad Company's (UP) Portland-Eugene mainline at UP MP 769) at or near East Portland, OR, to milepost 4.54 at Milwaukie, a distance of 4.28 miles, and includes 2.11 miles secondary and yard trackage, for a total trackage of 6.39 miles to be operated in Clackamas County, OR. The line to be acquired from MWRL extends from a connection with the UP main track at UP milepost 747.568 in the city of Canby, OR, to MP 757.50 at Molalla, a distance of 9.93 miles, and includes 1.45 miles of secondary and yard trackage, for a total trackage of 11.38 miles to be operated in Clakamas County, OR. The projected revenues of OPR will not exceed those of a Class III railroad.

Because OPR did not file its verified notice, as amended, until May 4, 1998, the effective STB Finance Docket No. 33570 date of the exemption was May 11, 1998 (7 days after the exemption was filed).²

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 revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33570, 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 Richard A. Samuels, President, Oregon Pacific Railroad Company, P.O. Box 22548, Portland, OR 97269.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: May 12, 1998.

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

Vernon A. Williams,

Secretary.

[FR Doc. 98–13094 Filed 5–19–98; 8:45 am] BILLING CODE 4915–00–P

DEPARTMENT OF THE TREASURY

Fiscal Service

Fee Schedules for the Issuance of Definitive Securities and TREASURY DIRECT Securities Accounts

AGENCY: Bureau of the Public Debt, Fiscal Service, Treasury.

ACTION: Notice.

SUMMARY: The Department of the Treasury is announcing two schedules of fees for marketable Treasury securities. The schedules are for the fees charged for the issuance of definitive securities and the fees for the annual maintenance of certain TREASURY DIRECT securities accounts.

EFFECTIVE DATE: May 14, 1998.

FOR FURTHER INFORMATION CONTACT: Maureen Parker, Director, Division of Securities Systems, Bureau of the Public Debt, Parkersburg, West Virginia, 26106–1328, (304) 480–7761.

SUPPLEMENTARY INFORMATION:

On January 23, 1995, the Department of the Treasury established fee schedules for the issuance of definitive securities and the maintenance of certain TREASURY DIRECT securities accounts.

The Treasury has decided that the fees for the issuance of definitive securities and the maintenance of certain TREASURY DIRECT Securities Accounts should remain unchanged from the amounts currently in effect.

Schedule of Fees for Definitive Securities

The fee schedule for the issuance of a definitive security is as follows: a fee of \$50 will be charged for each definitive security issued on a transfer, reissue, exchange or withdrawal from book-entry form, or as a result of the granting of relief on account of loss, theft, destruction, mutilation or defacement. Payment of the fee must accompany the request for the issues of securities in physical form. If a request results in the issuance of more than one security, the amount of the fee is arrived at by multiplying the number of pieces requested by \$50. The fee announced above shall remain in effect until further notice.

Schedule of Fees for TREASURY DIRECT Securities Accounts

The fee schedule for TREASURY DIRECT securities accounts is as follows: each TREASURY DIRECT securities account holding Treasury bonds, notes and bills pursuant to 31 CFR part 357 that exceeds \$100,000 in par amount as of a selected date in May of each year will be charged an annual maintenance fee in the amount of \$25. This fee shall remain in effect until further notice. Each account holder will be individually billed.

Dated: May 14, 1998.

Van Zeck,

Commissioner of the Public Debt.
[FR Doc. 98–13409 Filed 5–15–98; 1:31 pm]
BILLING CODE 4810–39–M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 1040–ES, 1040–ES (NR), 1040–ES (Espanol)

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 Form

¹An agreement was reached among the parties on December 31, 1996, to transfer all assets from both EPTC and MWRL to OPR effective January 1, 1997. Due to oversight, OPR has been operating the rail lines since January 1, 1997, without appropriate authority from the Board.

² Under 49 CFR 1150.32(b), a notice of exemption does not become effective until 7 days after filing.

1040–ES, Estimated Tax for Individuals, Form 1040–ES (NR), U.S. Estimated Tax for Nonresident Alien Individuals, and Form 1040–ES (Espanol),

Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre el Empleo De Empleados Domesticos— Puerto Rico.

DATES: Written comments should be received on or before July 20, 1998 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 form and instructions should be directed to Martha R. Brinson, (202) 622–3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Estimated Tax for Individuals (Form 1040–ES), U.S. Estimated Tax for Nonresident Alien Individuals (Form 1040–ES (NR)), and Contribuciones Federales Estimadas Del Trabajo Por Cuenta Propia Y Sobre el Empleo De Empleados Domesticos—Puerto Rico (Form 1040–ES (Espanol)).

OMB Number: 1545–0087. Form Number: 1040–ES, 1040–ES (NR), 1040–ES (Espanol).

Abstract: Form 1040–ES is used by U.S. citizens and resident aliens to make estimated tax payments of income (and self-employment) tax due in excess of tax withheld. Form 1040–ES (NR) is used by nonresident aliens to pay any income tax due in excess of tax withheld. Form 1040–ES (Espanol) is printed in Spanish for use in Puerto Rico and includes payment vouchers for payment of self-employment tax on a current basis.

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

Type of Review: Extension of a currently approved collection.

Affected Public:

Individuals or households.

Estimated Number of Responses: 40.991.991.

Estimated Time Per Response: 2 hr., 40 min.

Estimated Total Annual Burden Hours: 109,302,321.

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: May 11, 1998.

Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 98–13452 Filed 5–19–98; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1116

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 Form 1116, Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual).

DATES: Written comments should be received on or before July 20, 1998 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 form and instructions should be directed to Martha R. Brinson, (202) 622–3869. Internal Revenue

should be directed to Martha R. Brinsor (202) 622–3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Foreign Tax Credit (Individual, Estate, Trust, or Nonresident Alien Individual).

OMB Number: 1545–0121. *Form Number:* 1116.

Abstract: Form 1116 is used by individuals (including nonresident aliens), estates, or trusts who paid foreign income taxes on U.S. taxable income, to compute the foreign tax credit. This information is used by the IRS to determine if the foreign tax credit is properly computed.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 589,900.

Estimated Time Per Respondent: 5 hr., 58 min.

Estimated Total Annual Burden Hours: 3,517,279.

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