

(asserted to be three); (5) a summary of the principal commodities handled, if available; (6) a summary operating plan for operations of the substitute carrier; (7) certification that the City's current, or proposed, operations comply, or will comply, with all federal and state safety requirements; (8) an opinion of counsel that the prior lease with RRC was terminated in accordance with its terms; (9) documentation from the City that authorizes the operations of the substituted service; (10) a statement from the City Manager of the reasons for the application and the benefits that will be obtained if the application is approved; and (11) supporting statements from shippers. The City was also granted a waiver of all notice and publication requirements but was required to serve a copy of its application on the shippers on the line, RRC, connecting "trunk carriers" and the Illinois Commerce Commission (Commission).

The City states that, under a Mediation Agreement dated November 12, 1998, RRC ceased serving the line on November 13, 1998, and agreed not to oppose the City's adverse discontinuance application. The City suggests that an adverse discontinuance proceeding is unnecessary because RRC has ceased operations and will not oppose the application and the City is currently providing service. As an alternative to consideration of the discontinuance application, the City requests that the adverse discontinuance proceeding be dismissed. The City asserts that, if the application is dismissed, RRC will be deemed to be relieved of its common carrier obligation.

In light of the settlement and the need for a formal end to RRC's common carrier obligation, the application for adverse discontinuance will not be dismissed. No other pleading is before the Board that would provide an opportunity for the Board to authorize discontinuance of RRC's operations. Thus, while the situation here is unusual, the Board can proceed to resolve the remaining issues in the context of an adverse discontinuance proceeding.

The City further states that, if the Board accepts the discontinuance application, much of the information it was required to submit by the June 5, 1998 decision is now unnecessary because the adverse discontinuance application will likely be unopposed. Moreover, the City states that, because it is the only operator of the line, information about total carloads, a summary of the principal commodities, a summary operating plan, the benefits

to be received from the application, the documentation from the City authorizing the service and supporting statements from shippers is no longer relevant. As a result, the City requests that the Board waive submission of that information. The City says that it has provided the remainder of the information called for in the June 5, 1998 decision and has served copies of its application on shippers, RRC, connecting carriers and the Commission.

A ruling on the City's waiver request will be deferred. While RRC has agreed not to oppose the adverse application, there are other interested parties who have participated in previous proceedings involving the City and RRC who may want to participate in this proceeding. The information sought to be waived might at some point be needed to address issues raised by other parties. The City will therefore be expected to supplement the record if necessary. On the other hand, if the application is unopposed, the decision on the merits of the application will be based on the existing record.

There is no indication that the line contains any federally granted right-of-way. Any documentation in the City's possession will be made available promptly to those requesting it. The applicant's entire case for discontinuance of service was filed with the application.

The interest of affected railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

Any interested person may file written comments concerning the proposed discontinuance or protests (including the protestant's entire opposition case), by April 2, 1999. Because this is a discontinuance proceeding, and not an abandonment, trail use/rail banking, and public use requests are not appropriate. Also, offers of financial assistance will not be entertained in this proceeding. Any offer here would be limited to subsidization of RRC's services. Given the settlement agreement, RRC's cessation of operations, and the City's provision of continued rail service, the public interest does not require the consideration of offers of financial assistance.

Persons opposing the proposed adverse discontinuance who wish to participate actively and fully in the process should file a protest by April 2, 1999. Persons who may oppose the discontinuance but who do not wish to participate fully in the process by submitting verified statements of

witnesses containing detailed evidence should file comments by April 2, 1999. Parties seeking information concerning the filing of protests should refer to section 1152.25. The due date for applicant's reply is April 17, 1999.

All filings in response to this notice must refer to STB Docket No. AB-549 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) John M. Robinson, 9616 Old Spring Road, Kensington, MD 20895. The original and 10 copies of all comments or protests shall be filed with the Board with a certificate of service. Except as otherwise set forth in part 1152, every document filed with the Board must be served on all parties to the discontinuance proceeding. 49 CFR 1104.12(a).

Persons seeking further information concerning abandonment and discontinuance procedures may contact the Board or refer to the full abandonment regulations at 49 CFR part 1152.

The June 5 decision waived compliance with environmental regulations because the City is a substitute operator of the line. Accordingly, no environmental assessment will be prepared in this proceeding.

Decided: March 2, 1999.

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

Vernon A Williams,
Secretary.

[FR Doc. 99-5582 Filed 3-5-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue code of 1986):

Bahrain
Iraq
Kuwait
Lebanon
Libya
Oman
Qatar
Saudi Arabia
Syria
United Arab Emirates
Yemen, Republic of

Dated: March 2, 1999.

Philip West,

International Tax Counsel (Tax Policy).

[FR Doc. 99-5590 Filed 3-5-99; 8:45 am]

BILLING CODE 4810-25-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1041-A

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 1041-A, U.S. Information Return—Trust Accumulation of Charitable Amounts.

DATES: Written comments should be received on or before May 7, 1999 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(s) and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: U.S. Information Return—Trust Accumulation of Charitable Amounts.

OMB Number: 1545-0094.

Form Number: Form 1041-A.

Abstract: Form 1041-A is used to report the information required in Internal Revenue Code section 6034 concerning accumulation and distribution of charitable amounts. The

data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

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: Businesses or other for-profit organizations, and individuals.

Estimated Number of Respondents: 18,000.

Estimated Time Per Respondent: 37 hours, 33 minutes.

Estimated Total Annual Burden Hours: 675,900.

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, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-5674 Filed 3-5-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Art Advisory Panel—Notice of closed meeting

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Closed Meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in Washington, D.C.

DATE: The meeting will be held April 14 and 15, 1999.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on April 14 and 15, 1999 in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, D.C. 20005.

FOR FURTHER INFORMATION CONTACT: Karen Carolan, C:AP:AS 1099 14th Street, NW., Washington, D.C. 20005. Telephone (202) 694-1861, (not a toll free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on April 14 and 15, 1999 in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, D.C. 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of section 6103 of Title 26 of the United States Code.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7) of Title 5 of the United States Code, and that the meeting will not be open to the public.

The Commissioner of Internal Revenue has determined that this document is not a significant regulatory action as defined in Executive Order 12866 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

Charles O. Rossotti,

Commissioner of Internal Revenue.

[FR Doc. 99-5672 Filed 3-5-99; 8:45 am]

BILLING CODE 4830-01-U