

apportionment for the next fiscal year. In addition, section 123 of the Surface Transportation Assistance Act of 1978 (Pub. L. 95-599, 92 Stat. 2689, 2701) requires each jurisdiction to inventory (1) its penalties for violation of its size and weight laws, and (2) the term and cost of its oversize and overweight permits.

Respondents: The State Departments of Transportation (or equivalent) in the 50 States, the District of Columbia, and Puerto Rico.

Estimated Total Annual Burden: 4,160 hours. This number has not changed from the last approved OMB clearance.

Frequency: The reports must be submitted annually.

Authority: 23 U.S.C. 141; 44 U.S.C. 3506(c)(2)(A); 23 CFR 657; Section 123, P.L. 95-599, 92 Stat. 2701; 49 CFR 1.48.

Issued on: January 4, 2000.

Michael J. Vecchiatti,

Director, Office of Information and Management Services.

[FR Doc. 00-483 Filed 1-7-00; 8:45 am]

BILLING CODE 4910-22-P

DEPARTMENT OF TRANSPORTATION

Federal Highway Administration

Reports, Forms and Recordkeeping Requirements; Agency Information Collection Activity Under OMB Review

AGENCY: Federal Highway Administration, DOT.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), this notice announces that the Information Collection Request (ICR) abstracted below has been forwarded to the Office of Management and Budget (OMB) for review and comment. The ICR describes the nature of the information collection and its expected burden. The **Federal Register** Notice with a 60-day comment period soliciting comments on the following information collection was published on May 20, 1999 [64 FR 27615].

DATES: Comments must be submitted on or before February 9, 2000.

FOR FURTHER INFORMATION CONTACT: Mr. Tom Howard, (202) 366-0170, Office of Highway Policy Information, Federal Highway Administration, 400 7th Street, SW., Washington, DC 20590-0001. Office hours are from 7:30 a.m. to 4:00 p.m., e.t., Monday through Friday, except Federal holidays.

SUPPLEMENTARY INFORMATION:

Title: A Guide to Reporting Highway Statistics.

OMB Number: 2125-0032.

Type of Request: Renewal of a currently-approved information collection.

Affected Public: State and local governments of the 50 United States, the District of Columbia, the Commonwealth of Puerto Rico, and the four territories (American Samoa, Guam, Northern Marianas, and Virgin Islands).

Abstract: The Guide to Reporting Highway Statistics provides for the collection of information by describing policies and procedures for assembling statistical data from the existing files of State agencies on motor-vehicle registration and fees, motor-fuel use and taxation, driver licensing, highway taxation and finance, and other related subjects, and the reporting of these data to the FHWA. The data collected in accordance with the Guide is used by the Federal, State, and local levels of government for transportation policy decision making and is published annually in FHWA's Highway Statistics and Our Nation's Highways. In addition, the FHWA is required to provide a biennial report to Congress, The Status of the Nation's Surface Transportation System: Conditions and Performance, to determine future highway needs. The data collected under the Guide is also a primary data source used in apportioning Federal-aid highway funds under the Transportation Equity Act for the 21st century (TEA-21), which significantly increased the amount of Federal funds that rely on State-reported motor fuel as an apportionment factor in distributing Federal funds to the States.

Estimated Burden: The total estimated annual burden for all respondents for the annual collection of data for the Guide is 40,880 hours.

ADDRESSES: Send comments to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW., Washington, DC 20503, Attention: DOT Desk Officer. Comments are invited on: whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology. A comment to OMB is most

effective if OMB receives it within 30 days of publication of this Notice.

Issued on: January 4, 2000.

Michael J. Vecchiatti,

Director, Office of Information and Management Services.

[FR Doc. 00-482 Filed 1-7-00; 8:45 am]

BILLING CODE 4910-22-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 4, 2000.

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.

DATES: Written comments should be received on or before February 9, 2000 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0430.

Form Number: IRS Form 4810.

Type of Review: Extension.

Title: Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

Description: Form 4810 is used to request a prompt assessment under Internal Revenue Code (IRC) Section 6501(d). IRS uses this form to locate the return to expedite processing of the taxpayer's request.

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

Estimated Number of Respondents: 4,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 2,000 hours.

OMB Number: 1545-0916.

Regulation Project Number: EE-96-85 NPRM and EE-63-84 Temporary.

Type of Review: Extension.

Title: Effective Dates and Other Issues Arising Under the Employee Benefit Provisions of the Tax Reform Act of 1984.

Description: These temporary regulations provide rules relating to

effective dates and other issues arising under sections 91, 223 and 511–561 of the Tax Reform Act of 1984.

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

Estimated Number of Respondents: 12,800.

Estimated Burden Hours Per

Respondent: 31 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 6,500 hours.

OMB Number: 1545–1041.

Regulation Project Number: PS–102–86 Final.

Type of Review: Extension.

Title: Cooperative Housing Corporations.

Description: This regulation provides an elective alternative to the proportionate share rule for allocating interest and taxes to the tenant-stockholders of cooperative housing corporations.

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

Estimated Number of Respondents: 2,500.

Estimated Burden Hours Per

Respondent: 15 minutes.

Frequency of Response: Other (one-time election).

Estimated Total Reporting Burden: 625 hours.

OMB Number: 1545–1049.

Regulation Project Number: IA–7–88 Final.

Type of Review: Extension.

Title: Excise Tax Relating to Gain or Other Income Realized by Any person on Receipt of Greenmail.

Description: The final regulations provide rules relating to the manner and method of reporting and paying the nondeductible 50 percent excise imposed by section 5881 of the Internal Revenue Code with respect to the receipt of greenmail.

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

Estimated Number of Respondents/Recordkeepers: 4.

Estimated Burden Hours Per

Respondent/Recordkeeper: 30 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 2 hours.

OMB Number: 1545–1353.

Regulation Project Number: FI–189–84 Final.

Type of Review: Extension.

Title: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property.

Description: The regulations provide definitions, reporting requirements, elections, and general rules relating to

the tax treatment of debt instruments with original issue discount and the imputation of, and accounting for, interest on certain sales or exchanges or property.

Respondents: Business or other for-profit, Individuals or households, Farms, State, Local or Tribal Government.

Estimated Number of Respondents: 525,000.

Estimated Burden Hours Per

Respondent: 21 minutes.

Frequency of Response: Other (per issuance of debt instrument with original issue discount).

Estimated Total Reporting Burden: 185,500 hours.

OMB Number: 1545–1529.

Type of Review: Extension.

Title: Tip Reporting Alternative Commitment (Hairstyling Industry).

Description: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,200.

Estimated Burden Hours Per

Respondent/Recordkeeper: 15 hours.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 47,733 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt, (202) 395–7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 00–510 Filed 1–7–00; 8:45 am].

BILLING CODE 4830–01–P.

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 98–51

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 Revenue Procedure 98–51, Form 1040 On-Line Filing Program.

DATES: Written comments should be received on or before March 10, 2000 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Form 1040 On-Line Filing Program.

OMB Number: 1545–1513.

Revenue Procedure Number: Revenue Procedure 98–51.

Abstract: Revenue Procedure 98–51 requires the reporting of information needed to implement the On-Line Filing Program for Form 1040, Form 1040A, and Form 1040EZ. The information will be used to ensure that taxpayers receive accurate and essential information regarding the filing of their returns through the On-Line Filing Program and to identify the persons involved in the filing of returns through this program.

Current Actions: There are no changes being made to this revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 14.

Estimated Time Per Respondent: 5,179 hours (or approximately two (2) minutes per on-line electronically filed return).

Estimated Total Annual Burden Hours: 72,509.

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