

*Southwestern Railway Co.—Acquisition and Operation Exemption—Evansville Terminal Company, Inc. and AB Rail Investments, Inc.*, wherein ISW seeks to acquire and operate two connecting lines of railroad currently owned by Evansville Terminal Company Inc. and AB Rail Investments, Inc.

At the time it filed the notice, Pioneer owned and controlled thirteen existing Class III shortline rail carriers: West Michigan Railroad Co., operating in Michigan; Fort Smith Railroad Co., operating in Arkansas; Alabama Railroad Co., operating in Alabama; Mississippi Central Railroad Co., operating in Mississippi and Tennessee; Alabama & Florida Railway Co., Inc., operating in Alabama; Decatur Junction Railway Co., operating in Illinois; Vandalia Railroad Company, operating in Illinois; Keokuk Junction Railway Co., operating in Iowa and Illinois; Michigan Southern Railroad Company, operating in Michigan and Indiana; Shawnee Terminal Railway Company, operating in Illinois; Pioneer Industrial Railway Co., operating in Illinois; Michigan Southern Railroad Co., Inc., operating in Michigan and Indiana; and Garden City Western Railway, Inc., operating in Kansas.

Pioneer states that: (i) The railroads will not connect with each other or any railroad in their corporate family; (ii) The continuance-in-control is not part of a series of anticipated transactions that would connect the fourteen railroads with each other or any railroad in their corporate family; and (iii) The transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions 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. 33858, must be filed with the Surface Transportation Board, Office

of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on John D. Heffner, Esq., Rea, Cross & Auchincloss, 1707 L Street, NW., Suite 570, Washington, DC 20036.

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

Decided: March 21, 2000.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-7590 Filed 3-27-00; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 10, 2000.

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.

**DATES:** Written comments should be received on or before April 27, 2000, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1503.

*Revenue Procedure Number:* Revenue Procedure 96-53.

*Type of Review:* Extension.

*Title:* Section 482—Allocations Between Related Parties.

*Description:* The information requested in sections 4.02, 5, 8.02, 9, 11.01, 11.02(1), 11.04, 11.07, and 11.08 is required to enable the Internal Revenue Service to give advice on filing Advance Pricing Agreement applications, to process such applications and negotiate agreements, and to verify compliance with agreements and whether agreements require modification.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 160.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 32 hours, 49 minutes.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 5,250 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.

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 00-7615 Filed 3-27-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 4461, 4461-A, and 4461-B

**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 4461, Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461-A, Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461-B, Application for Approval of Master or Prototype Plan, Mass Submitter Adopting Sponsor.

**DATES:** Written comments should be received on or before May 30, 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 form(s) and instructions 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 4461, Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461-

A, Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461-B, Application for Approval of Master or Prototype Plan, Mass Submitter Adopting Sponsor.

OMB Number: 1545-0169.

Form Numbers: Forms 4461, 4461-A, and 4461-B.

**Abstract:** The IRS uses these forms to determine from the information submitted whether the applicant plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

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

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Responses:** 5,250.

**Estimated Time Per Respondent:** 20 hours, 50 minutes.

**Estimated Total Annual Burden Hours:** 109,388.

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: March 17, 2000

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-7524 Filed 3-27-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 911

**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 911, Application for Taxpayer Assistance Order (TAO).

**DATES:** Written comments should be received on or before May 30, 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 form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Application for Taxpayer Assistance Order (TAO).

**OMB Number:** 1545-1504.

**Form Number:** 911.

**Abstract:** This form is used by taxpayers to apply for relief from a significant hardship which may have already occurred or is about to occur if the IRS takes or fails or take certain actions. This form is submitted to the IRS Taxpayer Advocate Office in the district where the taxpayer lives.

**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, business or other for-profit

organizations, not-for-profit institutions, farms and state, local or tribal governments.

**Estimated Number of Respondents:** 93,000.

**Estimated Time Per Respondent:** 30 minutes.

**Estimated Total Annual Burden Hours:** 46,500.

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: March 17, 2000

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-7525 Filed 3-27-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Office of Thrift Supervision

#### Proposed Agency Information Collection Activities; Comment Request

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort