

Subpart F—*Exempt Abandonments* to abandon a 0.4-mile portion of its St. Francis line between milepost 0.0 and milepost R-0.40 in Fort Kent, Aroostook County, ME.<sup>1</sup> The line traverses United States Postal Service Zip Code 04743.

Applicant has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic moving over the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on September 19, 2000, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>2</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by August 28, 2000. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by September 7, 2000, with: Surface Transportation

Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: Eric Hocky, Gollatz, Griffin & Ewing, P.C., 213 W. Miner Street, P.O. Box 796, West Chester, PA 19381-0796.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

Applicant has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by August 23, 2000. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), Applicant shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by Applicant's filing of a notice of consummation by August 18, 2001, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: August 11, 2000.

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

**Vernon A. Williams,**  
Secretary.

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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 an existing final regulation, IA-56-87 and IA-53-87 (TD 8416), Minimum Tax—Tax Benefit Rule (§§ 1.58-9(c)(5)(iii)(B), and 1.58-9(e)(3)).

**DATES:** Written comments should be received on or before October 17, 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 this regulation should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Minimum Tax—Tax Benefit Rule.

*OMB Number:* 1545-1093.

*Regulation Project Number:* IA-56-87 and IA-53-87.

*Abstract:* Section 58(h) of the Internal Revenue Code provides that the Secretary of the Treasury shall prescribe regulations that adjust tax preference items where such items provided no tax benefit for any taxable year. This regulation provides guidance for situations where tax preference items did not result in a tax benefit because of available credits or refund of minimum tax paid on such preferences.

*Current Actions:* There is no change to this existing regulation.

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

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

*Estimated Number of Respondents:* 200.

*Estimated Time Per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 40.

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

<sup>1</sup> This line segment is the remaining portion of the St. Francis line, which Applicant having received authority to abandon a 16.20-mile segment of the St. Francis line between milepost R-0.40 and milepost R-16.60 in *Bangor & Aroostook Railroad Company—Abandonment Exemption—in Aroostook County, ME*, STB Docket No. AB-77 (Sub-No. 8X) (STB served June 20, 1996).

<sup>2</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>3</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-56-87 and IA-53-87]

#### Proposed Collection; Comment Request For Regulation Project

**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

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: August 14, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Low Income Taxpayer Clinic Grant Program; Availability of 2001 Grant Application Package

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** This document contains a Notice that the IRS has made available the grant application package (Publication 3319) for parties interested in applying for a Low-Income Taxpayer Clinic Grant for the 2001 grant cycle.

The IRS will award up to \$6,000,000 to qualifying organizations.

**DATES:** Grant applications for the 2001 grant cycle must be received by the IRS (not postmarked) by September 25, 2000.

**ADDRESSES:** Send completed grant applications to: Internal Revenue Service, Attn: LITC Program Manager, OP:C:E:W:E, NCFB Room C7-171, 5000 Ellin Road, Lanham, MD 20706. Copies of the grant application package (IRS Publication 3319) can be downloaded from the IRS Internet site at: <http://www.irs.gov/hot/index.html> or ordered by calling 1-800-829-3676.

**FOR FURTHER INFORMATION CONTACT:** Eli McDavid, LITC Grant Program Manager, (202) 283-0181 or Beverly Smith, LITC Program Analyst, Volunteer and Education Section, 317-226-6771 (not a toll-free number).

#### SUPPLEMENTARY INFORMATION:

##### Background

Section 3601 of the IRS Restructuring and Reform Act of 1998, Public Law 105-206, added new section 7526 to the Internal Revenue Code (Code). Section 3601 authorizes the IRS, subject to the availability of appropriated funds, to make grants to provide matching funds for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 3601 authorizes the IRS to provide grants to qualified organizations that provide legal assistance to low income taxpayers having disputes with the IRS or operate programs to inform individuals, for whom English is a second language, about their rights and responsibilities under the Code.

##### Selection Criteria

Applications that pass the eligibility screening process will be numerically ranked in each of the areas listed below based on the information contained in their proposed program plan. Each criterion reflects the maximum number of points that may be assigned. In

assigning numerical points, the IRS will evaluate the program plan based on how it will assist in accomplishment of the IRS mission and goals and LITC statute as stated elsewhere in the application package. Organizations can receive a maximum of 100 points. If you are applying for more than one qualifying activity (*i.e.* representation, referral, ESL, or combination thereof) each type of program will be evaluated separately. The ranking points will be assigned as follows:

- Quality of programs offered to assist low income taxpayers or individuals for whom English is a second language, including (Maximum 75 points)—
- qualifications of administrators and qualified representatives;
- the amount of time devoted to the program by clinic staff;
- training clinic participants will be provided;
- plans for supervising clinic participants;
- procedures for ensuring the confidentiality of taxpayer information;
- publicity of clinic operations; and
- the dates and days and hours of clinic operation.
- Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were represented; or
- Experience in sponsoring a tax clinic where individuals with tax controversies with the IRS were referred; or
- Experience in providing a program to inform individuals for whom English is a second language about their rights and responsibilities. (Maximum 10 points)
- Quality of grant administration and internal accounting procedures. (Maximum 10 points)
- Number of low-income and ESL taxpayers in geographical area. (Maximum 5 points)