

As a condition to this exemption, any employee adversely affected by the abandonment and discontinuance 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 November 25, 2000, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by November 6, 2000. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 15, 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: James P. Gatlin, General Attorney, Union Pacific Railroad Company, 1416 Dodge Street, Room 830, Omaha, NE 68179.

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

UP has filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by October 31, 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.

<sup>1</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>2</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).

Pursuant to the provisions of 49 CFR 1152.29(e)(2), UP shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If consummation has not been effected by UP's filing of a notice of consummation by October 26, 2001, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: October 18, 2000.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 00-27439 Filed 10-25-00; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 16, 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 November 27, 2000 to be assured of consideration.

### Bureau of Alcohol, Tobacco and Firearms (BATF)

*OMB Number:* 1512-0539.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Statement of Process-Marking of Plastic Explosives for the Purpose of Detection.

*Description:* The information contained in the statement of process is required to ensure compliance with the provisions of Public Law 104-132. This information will be used to ensure that plastic explosives.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 8.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* Quarterly.

*Estimated Total Reporting Burden:* 16 hours.

*Clearance Officer:* Frank Bowers (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, NW., Washington, DC 20226.

*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.*

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### Internal Revenue Service (IRS)

*OMB Number:* 1545-0043.

*Form Number:* IRS Form 972.

*Type of Review:* Extension.

*Title:* Consent of Shareholder To Include Specific Amount in Gross Income.

*Description:* Form 972 is filed by shareholders of corporations to elect to include an amount in gross income as a dividend. The IRS uses Form 972 as a check to see if an amended return is filed to include the amount in income and to determine if the corporation claimed the correct amount.

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

*Estimated Number of Respondents/Recordkeepers:* 400.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—13 min.

Learning about the law or the form—4 min.

Preparing the form—6 min. Copying, assembling and sending the form to the IRS—20 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 368 hours.

*OMB Number:* 1545-1034.

*Form Number:* IRS Form 8582-CR.

*Type of Review:* Extension.

*Title:* Passive Activity Credit

Limitations.

*Description:* Under section 469, credits from passive activities, to the extent they do not exceed the tax attributable to net passive income, are not allowed. Form 8582-CR is used to figure the passive activity credit allowed and the amount of credit to be reported on the tax return.

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

*Estimated Number of Respondents/*

*Recordkeepers:* 900,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—2 hr., 5 min.

Learning about the law or the form—6

hr., 5 min.

Preparing the form—4 hr., 21 min.

Copying, assembling and sending the

form to the IRS—2 hr., 11 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 7,017,300 hours.

*OMB Number:* 1545-1288.

*Form Number:* IRS Form 8828.

*Type of Review:* Extension.

*Title:* Recapture of Federal Mortgage

Subsidy.

*Description:* Form 8828 is needed to compute the section 143(m) tax on recapture of the Federal subsidy from use of qualified mortgage bonds and mortgage credit certificates in cases where the financing is provided after 1990 and the home subject to the financing is sold during the first 9 years after financing was provided. IRS uses the information to determine that the proper amount of Federal subsidy is recaptured.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/*

*Recordkeepers:* 1,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—1 hr., 18 min.

Learning about the law or the form—22

min.

Preparing the form—46 min.

Copying, assembling, and sending the

form to the IRS—20 min.

*Frequency of Response:* Other (for

year of sale of home).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 2,678 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.*

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## DEPARTMENT OF THE TREASURY

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**DATES:** Written comments should be received on or before November 27, 2000.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0946.

*Form Number:* IRS Form 8554.

*Type of Review:* Extension.

*Title:* Application for Renewal of Enrollment To Practice Before the Internal Revenue Service.

*Description:* This information relates to the approval of continuing professional education programs and the renewal of the enrollment status for those individuals admitted (enrolled) by the Internal Revenue Service.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/*

*Recordkeepers:* 39,500.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 1 hour, 12

minutes.

*Frequency of Response:* Other (one-

time filing).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 47,400 hours.

*OMB Number:* 1545-1160.

*Regulation Project Number:* CO-93-90 Final.

*Type of Review:* Extension.

*Title:* Corporations; Consolidated

Returns-Special Rules Relating To

Dispositions and Deconsolidations of  
Subsidiary Stock.

*Description:* These regulations prevent elimination of corporate-level tax because of the operation of the consolidated returns investment adjustment rules. Statements are required for dispositions of a subsidiary's stock for which losses are claimed, for basis reductions within 2 years of the stock's deconsolidation, and for elections by the common parent to retain the NOLs of a disposed subsidiary.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per*

*Respondent:* 2 hours.

*Frequency of Response:* Other (one-

time).

*Estimated Total Reporting Burden:*

6,000 hours.

*OMB Number:* 1545-1271.

*Regulation Project Number:* REG-209035-86 Final and REG-208165-91

Final.

*Type of Review:* Extension.

*Title:* Stock Transfer Rules (REG-209035-86); and Certain Transfers of Stock or Securities by U.S. Persons to Foreign Corporations and Related Reporting Requirements (REG-208165-91)

*Description:* A U.S. person must generally file a gain recognition agreement with the Internal Revenue Service in order to defer gain on a section 367(a) transfer of stock to a foreign corporation, and must file a notice with the IRS if it realizes any income in a section 367(b) exchange. These requirements ensure compliance with the respective Code sections.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 580.

*Estimated Burden Hours Per*

*Respondent:* 4 hours, 7 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:*

2,390 hours.

*OMB Number:* 1545-1551.

*Revenue Procedure Number:* Revenue Procedure 97-36, Revenue Procedure 97-38, Revenue Procedure 97-39, and Revenue Procedure 99-49.

*Type of Review:* Extension.

*Title:* Changes in Methods of

Accounting.

*Description:* The information collected in the four revenue procedures is required in order for the Commissioner to determine whether the taxpayer properly is requesting to change its method of accounting and the terms and conditions of the change.