

included as materials designated "hazardous" by the Secretary, this discrepancy subjects interstate carriers to undue burdens and creates myriad obstacles to uniform regulation of transportation of those materials in interstate commerce. Here, the overly broad State designation of "hazardous" materials potentially subjects common carriers to a multitude of different regulations because each State could have different standards requiring additional packaging requirements, labeling, storage, and documentation for a host of substances based upon the designation of "hazardous" material adopted by each individual State.

Subjecting the railroad and other interstate carriers to different designations in each State disrupts the congressional purpose of promoting uniform regulation of the safe transportation of hazardous materials under HMTA. RSPA should therefore issue a determination preempting the enforcement of M.G.L.A. c. 21K, section 1, and c. section 21E, section 2, as they apply to transportation in interstate commerce, because the designations contained in these statutes are not authorized by Federal law, and create multiple obstacles to the uniform enforcement of HMTA and unduly burdens interstate transportation of hazardous materials.

**49 CFR 107.203(b)(5): Statement of How the State Regulations Affect the Applicant**

The designation of "hazardous" contained State laws such as Mass. Gen. Laws Ann. c. 21K, section 1 and c. 21E, section 2, subjects the applicant to overly broad and disjointed regulation of transportation in interstate commerce by potentially requiring the applicant to adhere to markedly different regulations in each State in which it operates. Accordingly, subjecting the applicant to the different "hazardous materials" regulations and requirements of each State in which it operates would unduly burden interstate transport of materials by railroad in interstate commerce.

Respectfully submitted,

Robert B. Culliford,  
James J. Steinkrauss,  
*Boston and Maine Corporation, Iron Horse  
Park, North Billerica, MA 01862, (978)  
663-1029.*

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for the Survey for the 2001 Electronic Tax Administration Attitudinal Tracking Study**

**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 the Survey for the 2001 Electronic Tax Administration Attitudinal Tracking Study.

**DATES:** Written comments should be received on or before January 16, 2001 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 survey should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Survey for the 2001 Electronic Tax Administration Attitudinal Tracking Study.

*OMB Number:* 1545-1587.

*Abstract:* This is a survey for quantitative research to establish changes to baseline measures of public knowledge and acceptance of Electronic Tax Administration (ETA) programs. The data developed in this research will be used as a guide when making decisions on the development of future ETA products and effective marketing techniques. The survey will provide the level of detail needed to focus product development efforts and enhance current products. This information will be used to make quality improvements to products and services.

*Current Actions:* There are no changes being made to the survey at this time.

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

*Affected Public:* Individuals.

*Estimated Number of Respondents:* 1,100.

*Estimated Time Per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 275. 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: October 31, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-29272 Filed 11-15-00; 8:45 am]

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**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[INTL-112-88]

**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 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, INTL-112-88 (TD 8337), Allocation and Apportionment of Deduction for State Income Taxes (Section 1.861-8(e)(6)).

**DATES:** Written comments should be received on or before January 16, 2001 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 regulation should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Allocation and Apportionment of Deduction for State Income Taxes.

*OMB Number:* 1545-1224

*Regulation Project Number:* INTL-112-88

*Abstract:* This regulation provides guidance on when and how the deduction for state income taxes is to be allocated and apportioned between gross income from sources within and without the United States in order to determine the amount of taxable income from those sources. The reporting requirements in the regulation affect those taxpayers claiming foreign tax credits who elect to use an alternative method from that described in the regulation to allocate and apportion deductions for state income taxes.

*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:* 1,000.

*Estimated Time Per Respondent:* 1 hr.

*Estimated Total Annual Burden Hours:* 1,000.

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: November 1, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-251698-96]

#### 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 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, REG-251698-96 (TD 8869), Subchapter S Subsidiaries (§§ 1.1361-3, 1.1361-5, and 1.1362-8).

**DATES:** Written comments should be received on or before January 16, 2001 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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Subchapter S Subsidiaries.

*OMB Number:* 1545-1590.

*Regulation Project Number:* REG-251698-96.

*Abstract:* This regulation relates to the treatment of corporate subsidiaries of S corporations and interprets the rules added to the Internal Revenue Code by section 1308 of the Small Business Job Protection Act of 1996. The collection of information required in the regulation is necessary for a taxpayer to obtain, retain, or terminate S corporation treatment.

*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, individuals, and farms.

*Estimated Number of Respondents/Recordkeepers:* 10,660.

*Estimated Time per Respondent/Recordkeeper:* 57 minutes.

*Estimated Total Annual Reporting/Recordkeeping Burden Hours:* 10,110.

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: November 7, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

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