

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 March 12, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: March 5, 2001.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 01-5910 Filed 3-9-01; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Ex Parte No. 347 (Sub-No. 3)]

#### General Procedures for Presenting Evidence in Stand-Alone Cost Rate Cases

**AGENCY:** Surface Transportation Board.

**ACTION:** Notice of procedural guidelines.

**SUMMARY:** The Surface Transportation Board (Board) has issued procedural guidelines governing the filing of evidence in stand-alone cost (SAC) rate cases.

**EFFECTIVE DATE:** April 11, 2001.

**FOR FURTHER INFORMATION CONTACT:** Thomas J. Stilling, (202) 565-1567. (Assistance for the hearing impaired is available through TDD services (202) 565-1695.)

**SUPPLEMENTARY INFORMATION:** In recent months, the Board has received several new complaints challenging the reasonableness of rates charged by railroads. The Board's SAC test developed in *Coal Rate Guidelines, Nationwide*, 1 I.C.C.2d 520 (1985) will be used in many of the cases to evaluate the reasonableness of the rates. Because it requires a significant commitment of agency resources to review the SAC presentations of the litigants, the Board has developed procedures to streamline and standardize evidence. In a decision served March 12, 2001, the Board explained that the procedures are "designed to standardize the format for submitting written presentations,

workpapers and electronic spreadsheets, and better focus the evidence so that [the Board] can more efficiently and effectively evaluate the records in [SAC] cases."

A printed copy of the Board's decision in Ex Parte No. 347 (Sub-No. 3) is available for a fee by contacting Dā-To-Dā Office Solutions, Room 405, 1925 K Street, NW., Washington, DC 20006, telephone (202) 466-5530. The decision is also available for viewing and downloading on the Board's website at [www.stb.dot.gov](http://www.stb.dot.gov).

By the Board, Chairman Morgan, Vice Chairman Clyburn and Commissioner Burkes.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 01-6078 Filed 3-9-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[CO-24-95 and CO-11-91]

#### 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 existing final regulations, CO-24-95 (TD 8660), Consolidated Groups—Intercompany Transactions and Related Rules, and CO-11-91 (TD 8597), Consolidated Groups and Controlled Groups—Intercompany Transactions and Related Rules (§ 1.1502-13).

**DATES:** Written comments should be received on or before May 11, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue

Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** CO-24-95, Consolidated Groups—Intercompany Transactions and Related Rules, and CO-11-91, Consolidated Groups and Controlled Groups—Intercompany Transactions and Related Rules.

**OMB Number:** 1545-1433.

**Regulation Project Numbers:** CO-11-91 and CO-24-95.

**Abstract:** The regulations require common parents that make elections under regulation section 1.1502-13 to provide certain information. The information will be used to identify and assure that the amount, location, timing and attributes of intercompany transactions and corresponding items are properly maintained.

**Current Actions:** There is no change to these existing regulations.

**Type of Review:** Extension of OMB approval.

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

**Estimated Number of Respondents:** 2,200.

**Estimated Time Per Respondent:** 29 minutes.

**Estimated Total Annual Burden**

**Hours:** 1,050.

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 1, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-5960 Filed 3-9-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-362-88]

#### 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-362-88 (TD 8618), Definition of a Controlled Foreign Corporation, Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation (§§ 1.954-1 and 1.954-2).

**DATES:** Written comments should be received on or before May 11, 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:* Definition of a Controlled Foreign Corporation, Foreign Base Company Income and Foreign Personal Holding Company Income of a Controlled Foreign Corporation.

*OMB Number:* 1545-1068.

*Regulation Project Number:* INTL-362-88.

*Abstract:* A U.S. shareholder of a controlled foreign corporation is subject

to current U.S. taxation on the subpart F income of the foreign corporation, which consists of several categories of income. The election and recordkeeping requirements in the regulation are necessary to exclude certain high-taxed or active business income from subpart F income or to include certain income in the appropriate category of subpart F income. The recordkeeping and election procedures allow the U.S. shareholders and the IRS to know the amount of the controlled foreign corporation's subpart F income.

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

*Type of Review:* Extension of OMB approval.

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

*Estimated Number of Respondents/Recordkeepers:* 50,500.

*Estimated Time Per Respondent/Recordkeeper:* 1 hour.

*Estimated Total Annual Reporting/Recordkeeping Hours:* 50,417.

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 1, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-5961 Filed 3-9-01; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[TD 8172]

#### 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, TD 8172, Qualification of Trustee or Like Fiduciary in Bankruptcy (§ 301.6036-1).

**DATES:** Written comments should be received on or before May 11, 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:* Qualification of Trustee or Like Fiduciary in Bankruptcy.

*OMB Number:* 1545-0773.

*Regulation Project Number:* TD 8172.

*Abstract:* Internal Revenue Code section 6036 requires that receivers, trustees in bankruptcy, assignees for the benefit of creditors, or other like fiduciaries, and all executors shall notify the district director within 10 days of appointment. This regulation provides that the notice shall include the name and location of the Court and when possible, the date, time, and place of any hearing, meeting or other scheduled action. The regulation also eliminates the notice requirement under section 6036 for bankruptcy trustees,