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Decided: January 30, 2001.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 01-2960 Filed 2-5-01; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Departmental Offices; Privacy Act of 1974, as Amended; System of Records

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Notice of Proposed Privacy Act System of Records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury gives notice of a proposed new system of records entitled "Treasury/DO .195—Treasury Emergency Management System."

**DATES:** Comments must be received no later than March 8, 2001. The proposed system of records will be effective March 19, 2001, unless the Department receives comments that would result in a contrary determination.

**ADDRESSES:** Comments should be sent to Emergency Preparedness Staff, Office of Security, Department of the Treasury, Annex Building, Room 3180, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

**FOR FURTHER INFORMATION CONTACT:** Alesia Taylor-Boyd, Acting Director, Emergency Management Preparedness, (202) 622-1130. Fax: 202-622-2057.

**SUPPLEMENTARY INFORMATION:** The Department of the Treasury is giving notice of a new system of records which is subject to the Privacy Act. The proposed system of records will maintain specified contact information on current Treasury employees, contractors, and reservists who may be called to support emergency assignments on teams such as the Office Business Continuity Team, Emergency Management Center Team, or the Treasury Emergency Executive Staff.

The new system of records report, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Government Reform and

Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix I to OMB Circular A-130, Federal Agency Responsibilities for Maintaining Records About Individuals, dated February 8, 1996.

The proposed system of records, Treasury Emergency Management System—Treasury/DO .195 is published in its entirety below.

Date: January 25, 2001.

**W. Earl Wright, Jr.,**

Chief Management and Administrative Programs Officer.

### Treasury/DO .195

#### SYSTEM NAME:

Treasury Emergency Management System.

#### SYSTEM LOCATION:

Department of the Treasury, Annex Building, Room 3180, 1500 Pennsylvania Avenue, NW., Washington, DC 20220. Other locations at which the system is maintained by Treasury components and their associated field offices are:

(1) a. Departmental Offices (DO): 1500 Pennsylvania Ave., NW, Washington, DC 20220.

b. Financial Crimes Enforcement Network (FinCEN): 2070 Chain Bridge Road, Vienna, VA 22182.

c. The Office of Inspector General (OIG): 740 15th Street, NW, Washington, DC 20220.

d. Treasury Inspector General for Tax Administration (TIGTA): 1111 Constitution Ave., NW, Washington, DC 20224.

(2) Bureau of Alcohol, Tobacco and Firearms (ATF): 650 Massachusetts Avenue, NW, Washington, DC 20226.

(3) Office of the Comptroller of the Currency (OCC): 250 E Street, SW, Washington, DC 20219-0001.

(4) United States Customs Service (CS): 1300 Pennsylvania Avenue, NW, Washington DC 20229.

(5) Bureau of Engraving and Printing (BEP): 14th & C Streets, SW, Washington, DC 20228.

(6) Federal Law Enforcement Training Center (FLETC): Glynco, Ga. 31524.

(7) Financial Management Service (FMS): 401 14th Street, SW, Washington, DC 20227.

(8) Internal Revenue Service (IRS): 1111 Constitution Avenue, NW, Washington, DC 20224.

(9) United States Mint (MINT): 801 9th Street, NW, Washington, DC 20220.

(10) Bureau of the Public Debt (BPD): 999-E Street, NW, Washington, DC 20239.

(11) United States Secret Service (USSS): 950 H Street, NW, Washington, DC 20001.

(12) Office of Thrift Supervision (OTS): 1700 G Street, NW., Washington, DC 20552.

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current Treasury employees, contractors, and Treasury Emergency Executive Reservists.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

Treasury employees, contractors, or Treasury Emergency Executive Reservists identification number, social security number, first name and middle initial, last name, job title, government and home addresses (city, state, zip code, zip code extension), home telephone number, work telephone number, alternate telephone number (e.g., pager, cellular phone), work shift, email addresses, office code, office name, gender and other employee attributes, date of birth, place of birth, and related personnel security clearance information, emergency team assignment and emergency team location.

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, Executive Order 12656, section 201 and part 15, Executive Order 12472, Presidential Decision Directive 67.

#### PURPOSES(S):

The purpose of this system of records is to support the development of and maintain a continuity of operations plans (COOP) for the Department and its component bureaus. COOP activities involve ensuring the continuity of minimum essential Department of the Treasury functions through plans and procedures governing succession to office and the emergency delegation of authority (where permissible). Vital records and critical information pertaining to all current employees, contractors, and Treasury Emergency Executive Reservists will be gathered and stored in an emergency employee locator system. This data will be used for alert and notification purposes, determining team and task assignments, developing and maintaining an emergency contact system for general emergency preparedness programs and specific situations.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

These records may be used to: (1) Disclose pertinent information to

appropriate Federal, State, local, or foreign agencies, or other public authority responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation;

(2) Disclose pertinent information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

(3) Disclose information to the Federal Emergency Management Agency (FEMA) or other agency with national security and emergency preparedness responsibilities in order to carry out continuity of government activities;

(4) Disclose information to a Federal, State, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(5) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the Department of the Treasury (agency) is authorized to appear when:

(a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(6) Disclose information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(7) Disclose information to a contractor for the purpose of processing administrative records and/or compiling, organizing, analyzing, programming, or otherwise refining records subject to the same limitations applicable to U.S. Department of the Treasury officers and employees under the Privacy Act;

(8) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing

counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a subpoena where relevant or potentially relevant to a proceeding;

(9) Disclose information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of the Federal labor management program for the purpose of processing any corrective actions or grievances, or conducting administrative hearings or appeals, or if needed in the performance of other authorized duties;

(10) Disclose information to a telecommunications company providing telecommunications support to permit servicing the account;

(11) Disclose information to representatives of the General Services Administration (GSA) or the National Archives and Records Administration (NARA) who are conducting records management inspections under authority of 44 U.S.C. 2904 and 2906.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

**STORAGE:**

Maintained in hardcopy and electronic media.

**RETRIEVABILITY:**

Records can be retrieved by name, or by the categories listed above under "Categories of records in the system."

**SAFEGUARDS:**

Protection and control of any sensitive but unclassified (SBU) records are in accordance with TD P 7110, Department of the Treasury Security Manual. The files and magnetic media are secured in locked rooms. Access to the records is available only to employees responsible for the management of the system and/or employees of program offices who have a need for such information and have been subject to a background check and/or have a security clearance.

**RETENTION AND DISPOSAL:**

Records are retained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules.

**SYSTEM MANAGER(S) AND ADDRESS:**

Department of the Treasury: Official prescribing policies and practices:

Director, Office of Security, Department of the Treasury, Washington, DC 20220.

The system managers for the Treasury components are:

1. (a) DO: Director of Security, 1500 Pennsylvania Avenue, NW., Washington, DC 20220.

(b) FinCEN: Security Director, 2070 Chain Bridge Road Vienna, VA 22182.

(c) OIG: Personnel Officer, 740 15th St., NW, Suite 510 Washington, DC 20220.

(d) TIGTA: Security Officer, 1111 Constitution Ave., NW, Washington, DC 20224.

2. ATF: Deputy Assistant Director (Management), 650 Massachusetts Avenue, NW., Washington, DC 20226.

3. CC: Director, Administrative Services Division, 250 E Street, SW, Washington, DC 20219.

4. USCS: Chief, Security Management Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

5. BEP: Director of Security, 14th & C Streets, NW, Room 113M Washington, DC 20228.

6. FLETC: Director, Glynco Facility, Glynco, GA 31524.

7. FMS: Director, Administrative Programs Division, 3700 East West Highway, Hyattsville, MD 20782.

8. IRS: Director, Security Standards and Evaluation, 5000 Ellin Road, Lanham, MD 20706.

9. BPD: Director, Administration, 200 Third Street, P.O. Box 1328, Parkersburg, WV 261061328.

10. Mint: Director of Security, 801 9th Street, NW, Washington, DC 20220.

11. USSS: Deputy Assistant Director, Office of Administration 950 H Street NW, Washington, DC 20001.

12. OTS: Director, Procurement and Administrative Services 1700 G Street, NW, Washington, DC 20552.

**NOTIFICATION PROCEDURE:**

Individuals seeking notification and access to any record contained in the system of records, or seeking to contest its content, may inquire in accordance with instructions pertaining to individual Treasury components appearing at 31 CFR part 1, subpart C, appendices A-L.

**RECORD ACCESS PROCEDURES:**

See "Notification Procedures" above.

**CONTESTING RECORD PROCEDURES:**

See "Notification Procedures" above.

**RECORD SOURCE CATEGORIES:**

Information is obtained from current Treasury employees, contractors, Treasury Emergency Executive Reservists, and Management.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

[FR Doc. 01-2996 Filed 2-5-01; 8:45am]

BILLING CODE 4810-25-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Notice 98-8****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 Notice 98-8, Eligible Deferred Compensation Plans under Section 457.

**DATES:** Written comments should be received on or before April 9, 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:* Eligible Deferred Compensation Plans under Section 457.

*OMB Number:* 1545-1580.

*Notice Number:* Notice 98-8.

*Abstract:* The Small Business Job Protection Act of 1996 and the Taxpayer Relief Act of 1997 made changes to rules under Internal Revenue Code section 457 regarding eligible deferred compensation plans offered by state and local governments. Notice 98-8 requires state and local governments to establish a written trust, custodial account, or annuity contract to hold the assets and income in trust for the exclusive benefit of its participants and beneficiaries. Also, new non-bank custodians must submit applications to the IRS to be approved to serve as custodians of section 457 plan assets.

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

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

*Affected Public:* State, local or tribal governments.

*Estimated Number of Respondents:* 10,260.

*Estimated Time Per Respondent:* 1 hour, 2 minutes.

*Estimated Total Annual Burden Hours:* 10,600.

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: January 31, 2001.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 01-3079 Filed 2-5-01; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY****Internal Revenue Service**

[REG-208299-90]

**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 notice of proposed rulemaking, REG-208299-90, Allocation and Sourcing of Income and Deductions Among Taxpayers Engaged in a Global Dealing Operation (§§ 1.475(g)-2, 1.482-8, and 1.863-3).

**DATES:** Written comments should be received on or before April 9, 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 Sourcing of Income and Deductions Among Taxpayers Engaged in a Global Dealing Operation.

*OMB Number:* 1545-1599.

*Regulation Project Number:* REG-208299-90.

*Abstract:* This regulation provides rules for the allocation among controlled taxpayers and sourcing of income, deductions, gains and losses from a global dealing operation. The information requested in §§ 1.475(g)-2(b), 1.482-8(b)(3), (c)(3), (e)(5), (e)(6), (d)(3), and 1.863-3(h) is necessary for the Service to determine whether the taxpayer has entered into controlled transactions at an arm's length price.

*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:* 500.

*Estimated Time Per Respondent:* 40 hrs.

*Estimated Total Annual Burden Hours:* 20,000.

The following paragraph applies to all of the collections of information covered by this notice: