with any railroad in their corporate family; and (3) the transaction does not involve a Class I carrier.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

If the verified notice contains false or misleading information, the exemption is void ab initio. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to reopen will not stay the exemption's effectiveness. An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32866, must be filed with the Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on Robert A. Wimbish, Rea, Cross & Auchincloss, Suite 420, 1920 N Street, NW, Washington, DC 20036.

Decided: March 1, 1996.

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

Vernon A. Williams,

Secretary.

[FR Doc. 96-7867 Filed 3-29-96; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

[Treasury Directive Number 12-51]

Affixing the Department of the Treasury Seal; Delegation of Authority

March 20, 1996.

- 1. Delegation. This Directive authorizes:
- a. Heads of bureaus, the Inspector General, and their deputies to affix the Seal of the Department of the Treasury to authenticate originals and copies of books, records, papers, writings, and documents of the Department for all purposes, including the purposes authorized by 28 U.S.C. 1733(b);
- b. The following officials in the Departmental Offices to affix the Seal of the Department of the Treasury:
- (1) Deputy Assistant Secretary (Administration);
- (2) Director, Printing and Graphics Division;
- (3) Director, Administrative Operations Division; and

- (4) Chief, Records Management and Resources Branch; and
- c. The Deputy Assistant Secretary (Administration), heads of bureaus, and the Inspector General to procure and maintain custody of the dies for the Treasury seal.
- 2. Redelegation. Heads of bureaus, the Inspector General, and their deputies may redelegate in writing the authority in paragraph 1.a. to appropriate subordinate officials.
- 3. Cancellation. Treasury Directive 12–51, "Affixing the Department of the Treasury Seal," dated June 30, 1992, is superseded.
- 4. Expiration Date. This Directive shall expire three years from the date of issuance unless cancelled or superseded by that date.
- 5. Office of Primary Interest.
 Administrative Operations Division,
 Office of the Deputy Assistant Secretary
 (Administration), Office of the Assistant
 Secretary for Management & CFO.
 George Muñoz,

Assistant Secretary for Management & CFO. [FR Doc. 96–7807 Filed 3–29–96; 8:45 am] BILLING CODE 4810–25–P

Internal Revenue Service

[IA-62-91 and LR-129-86]

Proposed Collection; Comment Request

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 and temporary regulations, IA-62-91, and existing temporary regulations, LR-129-86, Capitalization and Inclusion in Inventory of Certain Costs. (Regulation § 1.263A).

DATES: Written comments should be received on or before May 31, 1996 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 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 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Capitalization and Inclusion in Inventory of Certain Costs.

OMB Number: 1545-0987.

Regulation Project Number: IA-62-91 Final and Temporary; LR-129-86 Temporary.

Abstract: The requirements are necessary to determine whether taxpayers comply with the cost allocation rules of section 263A and with the requirements for changing their methods of accounting. The information will be used to verify taxpayers' changes in methods of accounting.

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

Type of Review: Extension of OMB approval.

Affected Public: Farms and business or other for-profit organizations.

Estimated Number of Respondents: 20,000.

Estimated Time Per Respondent: The estimated annual reporting and recordkeeping burden per respondent varies from 1 hour to 9 hours, depending on individual circumstances, with an estimated average of 5 hours.

Estimated Total Annual Burden Hours: 100,000 hours.

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; and (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.

Approved: March 27, 1996. Garrick R. Shear, IRS Reports Clearance Officer. [FR Doc. 96–7881 Filed 3–29–96; 8:45 am] BILLING CODE 4830–01–U

[Form 8825]

Proposed Collection; Comment Request

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 Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation.

DATES: Written comments should be received on or before May 31, 1996 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to Martha R. Brinson, (202) 622–3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Rental Real Estate Income and Expenses of a Partnership or an S Corporation.

OMB Number: 1545–1186. Form Number: Form 8825.

Abstract: Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 705,000.

Estimated Time per Respondent: 8 hr., 31 min.

Estimated Total Annual Burden Hours: 6,006,600.

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; and (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.

Approved: March 22, 1996. Garrick R. Shear, IRS Reports Clearance Officer. [FR Doc. 96–7882 Filed 3–29–96; 8:45 am] BILLING CODE 4830–01–U

DEPARTMENT OF VETERANS AFFAIRS

Advisory Committee on the Readjustment of Vietnam and Other War Veterans; Notice of Meeting

The Department of Veterans Affairs (VA) gives notice under Pub. L. 92–463 that a meeting of the Advisory Committee on the Readjustment of

Vietnam and Other War Veterans will be held April 18 and 19, 1996. This is a regularly scheduled meeting for the purpose of reviewing VA and other relevant services for Vietnam and other war veterans, to review Committee work in progress and to formulate Committee recommendations and objectives. The meeting on both days will be held at the American Legion, Washington Office, 1608 K Street, NW., Washington, DC. The meeting on both days will commence at 8:30 a.m. and adjourn at 4:30 p.m.

The agenda for April 18 will begin with a review of Committee special projects and reports. The first day's agenda will also cover a review of the Readjustment Counseling Service Vet Centers, a discussion of managed care principles in the context of the reorganization of Veterans Health Administration (VHA), and a review of VA information systems for reporting service connected post-traumatic stress disorder.

On April 19 the Committee will review the programs and activities of VA's Center for Minority Veterans and VHA's reorganization into the veterans integrated service network (VISN) structure. The second day's agenda will also consist of a planning meeting to formulate specific objectives for the remainder of the year.

Both day's meeting will be open to the public up to the meeting capacity of the room. Due to limited seating capacity of the room, those who plan to attend or who have questions concerning the meeting should contact Alfonso R. Batres, Ph.D., M.S.S.W., Director, Readjustment Counseling Service, Department of Veterans Affairs (phone number: 202–565–7554).

Dated: Match 25, 1996.
By Direction of the Secretary.
Heyward Bannister,
Committee Management Officer.
[FR Doc. 96–7809 Filed 3–29–96; 8:45 am]

BILLING CODE 8320-01-M