

already authorized for the operation of Guilford Transportation Industries non-equipped locomotives over the exact same trackage.

Any interested party desiring to protest the granting of an application shall set forth specifically the grounds upon which the protest is made, and contain a concise statement of the interest of the Protestant in the proceeding. The original and two copies of the protest shall be filed with the Associate Administrator for Safety, FRA, 400 Seventh Street, S.W., Mail Stop 25, Washington, D.C. 20590 within 45 calendar days of the date of publication of this notice. Additionally, one copy of the protest shall be furnished to the applicant at the address listed above.

FRA expects to be able to determine these matters without an oral hearing. However, if a specific request for an oral hearing is accompanied by a showing that the party is unable to adequately present his or her position by written statements, an application may be set for public hearing.

Issued in Washington, D.C. on May 19, 1998.

**Grady C. Cothen, Jr.,**

*Deputy Associate Administrator for Safety Standards and Program Development.*

[FR Doc. 98-13890 Filed 5-22-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

May 13, 1998.

The Department of 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 June 25, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1586.

*Revenue Procedure Number:* Revenue Procedure 98-17.

*Type of Review:* Extension.

*Title:* Contributions to Foreign Partnerships Under Section 6038B.

*Description:* This notice provides simplified reporting for transfers by U.S. persons to foreign partnerships under section 6038B, as amended by the Taxpayer Relief Act of 1997. These reporting requirements can be relied on by transferors not subject to section 6038B to avoid a penalty under section 1494(c).

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 250 hours.

*OMB Number:* 1545-1591.

*Revenue Procedure Number:* Revenue Procedure 98-23.

*Type of Review:* Extension.

*Title:* Qualified Subchapter S Trust Conversions to Electing Small Business Trusts.

*Description:* This revenue procedure provides a method for taxpayers to obtain the Secretary's consent to convert a Qualified Subchapter S Trust (QSST) to an Electing Small Business Trust (ESBT) as well as to convert an ESBT to a QSST.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 2,500.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 2,500 hours.

*OMB Number:* 1545-1595.

*Revenue Procedure Number:* Revenue Procedure 98-25.

*Type of Review:* Extension.

*Title:* Automatic Data Processing.

*Description:* Revenue Procedure 98-25 specifies the basic requirements that the IRS considers to be essential in cases where a taxpayer's records are maintained within an Automatic Data Processing System (ADP).

If machine-sensible records are lost, stolen, destroyed, or materially inaccurate, the Revenue Procedure requires that a taxpayer promptly notify its District Director and submit a plan to replace the affected records. The District Director will notify the taxpayer of any objection(s) to the taxpayer's plan. Also, the Revenue Procedure provides that a taxpayer who maintains machine-sensible records may request to enter into a Record Retention Limitation Agreement (RRLA) with its District Director. The taxpayer's request must identify and describe those records the

taxpayer proposes not to retain and explain why those records will not become material to the administration of any internal revenue law. The District Director will notify the taxpayer whether or not the District Director will enter into an RRLA.

Finally, Revenue Procedure 98-25 provides that the District Director may conduct an evaluation of a taxpayer's machine-sensible records and may initiate testing to establish the authenticity, readability, completeness, and integrity of such records.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per*

*Respondent:* 40 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 120,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Dale A. Morgan,**

*Departmental Reports Management Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 14, 1998.

The Department of 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 June 25, 1998 to be assured of consideration.

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

*OMB Number:* 1512-0007.

*Form Number:* ATF F 3310.6.

*Type of Review:* Extension.

*Title:* Interstate Firearms Shipment Report of Theft/Loss.

*Description:* This form is part of a voluntary program in which the common carrier and/or shipper report losses or thefts of firearms from interstate shipments. ATF uses this information to ensure that the firearms are entered into the National Crime Information Center, to initiate investigations, and to perfect criminal cases.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,014.

*Estimated Burden Hours Per Respondent:* 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 338 hours.

*OMB Number:* 1512-0035.

*Form Number:* ATF F 5000.21.

*Type of Review:* Extension.

*Title:* Referral of Information.

*Description:* Information services organizations by Federal agencies, State governments. ATF asks the Federal agency or State or local regulatory compliance agency to respond as to any action that will be taken and if so the action planned on referrals of potential violations of Federal, State or local law discovered by ATF personnel during investigations. It is also used to evaluate effectiveness of these referrals.

*Respondents:* Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (as necessary).

*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1512-0221.

*Form Number:* ATF F 5640.1.

*Type of Review:* Extension.

*Title:* Offer in Compromise of Liability Incurred Under the Provisions of Title 26 U.S.C. Enforced and Administered by the Bureau of Alcohol, Tobacco and Firearms.

*Description:* ATF F 5640.1 is used by persons who wish to compromise criminal and/or civil penalties for violations to the Internal Revenue Code. If accepted, the offer in compromise is a settlement between the government and the party in violation in lieu of legal proceedings or prosecution. The form identifies the party making the offer, violations, amount of offer and circumstances concerning the violations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 40.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* Other (as necessary).

*Estimated Total Reporting Burden:* 80 hours.

*OMB Number:* 1512-0242.

*Form Number:* ATF F 5400.6.

*Type of Review:* Extension.

*Title:* User-Limited (Explosives).

*Description:* The user-limited permit is useful to the person making a one-time purchase from out-of-state. It is used one time only and is nonrenewable. The explosives distributor makes entries on the form and returns the form to the permittee to prevent reuse of the \$2 permit.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,092.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* Other (5 years).

*Estimated Total Reporting Burden:* 22 hours.

*Clearance Officer:* Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., 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.

**Dale A. Morgan,**

*Departmental Reports Management Officer.*

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