

a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33658, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert A. Wimbish, REA, CROSS & AUCHINCLOSS, Suite 570, 1707 L Street, N.W., Washington, DC 20036.

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: September 24, 1998.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 98-26309 Filed 9-30-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 23, 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, Pub. L. 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 November 2, 1998 to be assured of consideration.

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

**OMB Number:** 1512-0534.

**Form Number:** ATF F 2103 (5220.5), ATF F 2104 (5200.15), ATF F 2105 (5000.7), ATF F 2490 (5620.10) and ATF F 3070 (5210.13).

**Type of Review:** Extension.

**Title:** Bond—Export Warehouse Proprietor (F 2103); Export Bond—Customs Bonded Cigar Manufacturing Warehouse (F 2104); Extension of Coverage of Bond (F 2105); Bond Under 26 U.S.C. 6423 (F 2490); and Bond—Manufacturer of Tobacco Products.

**Description:** ATF F 2103 (5220.5), Bond—Export Warehouse Proprietor is used to establish the qualifications of an

applicant for an export warehouse proprietorship, or by a current proprietor whose status has changed and must change the information already on file. The applicant certifies the intention to produce and/or store a specified amount of tobacco products and takes certain precautions to protect it from unauthorized use. The completed application and supporting data is a permanent record of the business and its qualifications to operate.

ATF F 2104 (5200.15), Export Bond—Customs Bonded Cigar Manufacturing Warehouse is used to establish the qualifications of an applicant who seeks authorization to manufacture cigars within a customs bonded warehouse for subsequent exportation, or by a current manufacturer of such cigars whose status has changed and must change the information already on file. The applicant certifies the intention to produce, store and export a specified quantity of cigars products and takes certain precautions to protect them from unauthorized use. The completed application and supporting data is a permanent record of the business and its qualifications to operate.

ATF F 2105 (5000.7), Extension of Coverage of Bond is used to determine compliance by payment on untaxpaid commodities.

ATF F 2490 (5620.10), Bond Under 26 U.S.C. 6423, and ATF F 3070 (5210.13), Bond—Manufacturer of Tobacco Products are tobacco products and cigarette papers and tubes bond forms used by the manufacturers or proprietor and a surety company as a contract to ensure tax payment.

**Respondents:** Business or other for-profit.

**Estimated Number of Recordkeepers:** 15.

**Estimated Burden Hours Per Recordkeeper:**

Form	Time per record-keeper (hours)
ATF F 2103 (5220.5) .....	6
ATF F 2104 (5200.15) .....	2
ATF F 2105 (5000.7) .....	1
ATF F 2490 (5620.10) .....	6
ATF F 3070 (5210.13) .....	6

**Frequency of Response:** On occasion.

**Estimated Total Recordkeeping**

**Burden:** 25 hours.

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

**Lois K. Holland,**

*Departmental Reports, Management Officer.*  
[FR Doc. 98-26285 Filed 9-30-98; 8:45 am]

BILLING CODE 4810-31-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 23, 1998.

The Department of the 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 November 2, 1998 to be assured of consideration.

### Internal Revenue Service (IRS)

**OMB Number:** 1545-0128.

**Form Number:** IRS Form 1120-L.

**Type of Review:** Revision.

**Title:** U.S. Life Insurance Company Income Tax Return.

**Description:** Life Insurance companies are required to file an annual return of income and compute and pay the tax due. The data is used to insure that companies have correctly reported taxable income and paid the correct tax.

**Respondents:** Business or other for-profit.

**Estimated Number of Respondents/Recordkeepers:** 2,440.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

Recordkeeping—87 hr., 32 min.  
Learning about the law or the form—25 hr., 52 min.

Preparing the form—42 hr., 25 min.  
Copying, assembling, and sending the form to the IRS—4 hr., 1 min.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 390,058 hours.

**OMB Number:** 1545-0990.

**Form Number:** IRS Form 8610.

**Type of Review:** Extension.

**Title:** Annual Low-Income Housing Credit Agencies Report.

*Description:* Form 8610 is used by state and local low-income housing credit agencies to transmit of Form 8609 to the IRS.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 50

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—5 hr., 44 min.

Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 8 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 394 hours.

*OMB Number:* 1545-1324.

*Regulation Project Number:* CO-88-90 Final.

*Type of Review:* Extension.

*Title:* Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title 11 Case.

*Description:* This information serves as evidence of an election to apply section 382(l)(6) in lieu of section 382(l)(5) and an election to apply the provisions of the regulations retroactively. It is required by the Internal Revenue Service to assure that the proper amount of carryover attributes are used by a loss corporation following specified types of ownership changes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 3,250.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 813 hours.

*OMB Number:* 1545-1336.

*Form Number:* IRS Forms 9455 and 9456.

*Type of Review:* Extension.

*Title:* IRS Taxpayer Education Programs (9455); and IRS Taxpayer Education Programs 2nd Notice (9456).

*Description:* The data collection will be used to estimate the number of individuals who teach IRS' Educational programs, and the number of students who are exposed to the Understanding Taxes High School, UT-8th Grade, UT-Post Secondary, and the Small Business Tax Education Programs during the course of a year. It will also be used to justify the continued use of these programs. This effort is in line with IRS initiatives on reducing taxpayer burden and Compliance 2000 initiatives to

encourage voluntary compliance with the tax laws.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents:* 120,800.

*Estimated Burden Hours Per*

*Respondent:* 10 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 20,137 hours.

*OMB Number:* 1545-1351.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* SOI Corporate Survey.

*Description:* This is a request to conduct a yearly survey on a small portion of the very largest U.S. corporations. The data will be used to improve the quality of the Statistics of Income's (SOI) advance tax data. The survey will allow SOI to collect existing tax information earlier than regular IRS processing currently allows. Advance tax data has been requested by the Bureau of Economic Analysis, the Office of Tax Analysis and the Joint Committee on Taxation for tax analysis purposes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 50 hours.

*OMB Number:* 1545-1352.

*Regulation Project Number:* PS-276-76 Final.

*Type of Review:* Extension.

*Title:* Treatment of Gain From Disposition of Certain Natural Resource Recapture Property.

*Description:* The regulations prescribe rules for determining the tax treatment of gain from the disposition of natural resource recapture property. Gain is treated as ordinary income in an amount equal to the intangible drilling and development costs and depletion deductions taken with respect to the property.

*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeeping:* 400.

*Estimated Burden Hours Per*

*Respondent/Recordkeeping:* 5 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,000 hours.

*OMB Number:* 1545-1355.

*Regulation Project Number:* REG-208985-89 Final (formerly INTL-848-89).

*Type of Review:* Extension.

*Title:* Taxable Year of Certain Foreign Corporations Beginning After July 10, 1989.

*Description:* Proposed regulations set forth the "required year" for "specified foreign corporation" for taxable years beginning after July 10, 1989, and give guidance on which foreign corporations must change their taxable year and how to effect the change in taxable year. Specified foreign corporations must conform to the required year and must state so on Form 5471.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 700.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*OMB Number:* 1545-1360.

*Regulation Project Number:* PS-102-88 Final.

*Type of Review:* Extension.

*Title:* Income, Gift and Estate Tax.

*Description:* The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 2,300.

*Estimated Burden Hours Per*

*Respondent:* 2 hours, 40 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6,150 hours.

*OMB Number:* 1545-1361.

*Regulation Project Number:* PS-89-91 Final.

*Type or Review:* Extension.

*Title:* Exports of Chemicals That Deplete the Ozone Layer; Special Rules for Certain Medical Uses of Chemicals That Deplete the Ozone Layer.

*Description:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. This regulation provides reporting and recordkeeping rules.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,305.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 201 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.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 98-26286 Filed 9-30-98; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 24, 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, Pub. L. 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 November 2, 1998 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0047.

*Form Number:* IRS Form 990 and Schedule A (Form 990).

*Type of Review:* Revision.

*Title:* Return of Organization Exempt From Income Tax Under Section 501(c) of the Internal Revenue Code (Except Black Lung Benefit Trust or Private

Foundation) or Section 4947(a)(1) Nonexempt Charitable Trust (Form 990); and Organization Exempt Under Section 501(c)(3) (Except Private Foundation), and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust (Schedule A).

*Description:* Form 990 is needed to determine that Internal Revenue Code (IRC) section 501(a) tax-exempt organizations fulfill the operating conditions of the tax exemption. Schedule A (Form 990) is used to elicit special information from section 501(c)(3) organizations. IRS uses the information from these forms to determine if the filers are operating within the rules of their exemption.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 327,953.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
990 .....	96 hr., 23 min. ....	15 hr., 48 min. ....	20 hr., 52 min. ....	48 min.
Schedule A .....	50 hr., 13 min. ....	9 hr., 26 min. ....	10 hr., 40 min. ....	0 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 52,814,353 hours.

*OMB Number:* 1545-0051.

*Form Number:* IRS Form 990-C.

*Type of Review:* Extension.

*Title:* Farmers' Cooperative Association Income Tax Return.

*Description:* Form 990-C is used by farmers' cooperatives to report the tax imposed by section 1381. IRS uses the information to determine whether the tax is being properly reported.

*Respondents:* Business or other for-profit, Farms.

*Estimated Number of Respondents/Recordkeeping:* 5,600.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—77 hr., 58 min.  
Learning about the law or the form—23 hr., 46 min.

Preparing the form—40 hr., 59 min.  
Copying, assembling, and sending the form to the IRS—4 hr., 17 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 823,200 hours.

*OMB Number:* 1545-0086.

*Form Number:* IRS Form 1040-C.

*Type of Review:* Revision.

*Title:* U.S. Departing Alien Income Tax Return.

*Description:* Form 1040-C is used by aliens departing the U.S. to report income received or expected to be received for the entire tax year. The data collected are used to insure that the departing alien has no outstanding U.S. tax liability.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 5 min.  
Learning about the law or the form—46 min.

Preparing the form—2 hr., 12 min.  
Copying, assembling, and sending the form to the IRS—1 hr., 13 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 11,312 hours.

*OMB Number:* 1545-0747.

*Form Number:* IRS Forms 5498.

*Type of Review:* Revision.

*Title:* IRA Contribution Information.  
*Description:* Form 5498 is used by trustees and issuers to report contributions to the fair market value of an individual retirement arrangement.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 45,300.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 11 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 13,099,985 hours.

*OMB Number:* 1545-1010.

*Form Number:* IRS Form 1120-RIC.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Regulated Investment Companies.

*Description:* Form 1120-RIC is filed by a domestic corporation electing to be taxed in order to report its income and deductions and to compute its tax liability. IRS uses Form 1120-RIC to determine whether the RIC has correctly reported its income, deductions, and tax liability.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 3,277.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—58 hr., 7 min.  
Learning about the law or the form—18 hr., 55 min.

Preparing the form—35 hr., 35 min.  
Copying, assembling, and sending the form to the IRS—4 hr., 17 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 383,049 hours.