

leased by BNSF between the end of BNSF's track, approximately 252 feet west of milepost 160.30 in Canon City, and the connection between BNSF's line and UP's line at milepost 120.73 in Pueblo. In addition, BNSF will grant R&R incidental trackage rights over BNSF's rail line extending easterly from the connection between BNSF's line and UP's line at milepost 120.73 in Pueblo and approximately 2,243 feet over Track No. 254, approximately 2,240 feet over Track No. 256, and approximately 4,200 feet over BNSF's main line track to milepost 619.75, for the purpose of interchanging with BNSF in Pueblo, for a total distance of approximately 1.64 miles in Pueblo County, CO.<sup>1</sup>

The transaction was scheduled to be consummated on or after April 14, 1999. R&R has subsequently advised the Board that the transaction has been consummated and that R&R will shortly commence operations on the Canon City-Pueblo Line.<sup>2</sup>

The purpose of the transaction is to permit R&R, rather than BNSF, to serve the shippers at Canon City, Florence, and Portland, and to conduct overhead operations between Canon City and Pueblo.

If this notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33738, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Fritz R. Kahn, Suite 750 West, 1100 New York

Avenue, NW, Washington, DC 20005-3934.

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

Decided: April 26, 1999.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 99-10852 Filed 4-29-99; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 26, 1999.

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 June 1, 1999 to be assured of consideration.

### Financial Crimes Enforcement Network (FinCEN)

*OMB Number:* 1506-0012.

*Form Number:* TD F 90-22.53.

*Type of Review:* Extension.

*Title:* Designation of Exempt Person.

*Description:* Bank and other financial institutions will use the form to exempt certain customers from the requirement to report Treasury a customer's cash transactions exceeding \$10,000.

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

*Estimated Number of Respondents/Recordkeepers:* 19,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 10 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 291,667 hours.

*Clearance Officer:* Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW, Washington, DC 20220.

*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. 99-10844 Filed 4-29-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 22, 1999.

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, 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 June 1, 1999 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0723.

*Regulation Project Number:* LR-115-72 Final.

*Type of Review:* Extension.

*Title:* Manufacturers Excise Taxes on Sporting Goods and Firearms and Other Administrative Provisions of Special Application to Manufacturers and Retailers Excise Taxes.

*Description:* Chapters 31 and 32 of the Internal Revenue Code impose excise taxes on the sale or use of certain articles. Section 6416 allows a credit or refund of the tax to manufacturers in certain cases. Sections 6420, 6421, and 6427 allow credits or refunds of the tax to certain users of the articles.

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

*Estimated Number of Respondents/Recordkeepers:* 1,500,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 19 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 475,000 hours.

*OMB Number:* 1545-0803.

*Form Number:* IRS Form 5074.

*Type of Review:* Extension.

*Title:* Allocation of Individual Income Tax to Guam or the Commonwealth of Northern Mariana Islands (CNMI).

*Description:* Form 5074 is used by U.S. citizens or residents as an

<sup>1</sup> R&R certifies that its annual revenue will not exceed those that would qualify it as a Class III rail carrier and that its annual revenues are not projected to exceed \$5 million.

<sup>2</sup> On April 14, 1999, UP submitted a letter stating that it was not objecting to the requested exemption because it is permissive in nature and would not give BNSF the ability to transfer rights that it has no legal right to transfer. UP went on to assert that BNSF's trackage rights between milepost 147.01, near Portland, CO, and milepost 160.30, near Canon City, are not assignable by BNSF without UP's consent and that UP's consent has neither been sought nor granted. UP also asserted that, while there is a small power plant at Canon City, neither BNSF's solely owned track nor its trackage rights over UP in the vicinity of Canon City actually reach the power plant. UP thus disputes that R&R would have a right to serve the power plant.

In issuing this notice, the Board is making no ruling on the contractual rights of the parties. Therefore, by invoking the class exemption, R&R has the right to perform common carrier service to the extent that it has or obtains the property rights to enable it to carry out the service.

attachment to Form 1040 when they have \$50,000 or more in adjusted gross income from U.S. sources and \$5,000 or more in gross from Guam or the Commonwealth of the Northern Mariana Islands (CNMI). The data is used by IRS to allocate income tax due to Guam or CNMI as required by 26 U.S.C. 7654.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—2 hr., 57 min.

Learning about the law or the form—8 min.

Preparing the form—49 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 210 hours.

*OMB Number:* 1545-0863.

*Regulation Project Number:* LR-218-78 Final.

*Type of Review:* Extension.

*Title:* Product Liability Losses and Accumulations for Product Liability Losses.

*Description:* Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with a statutory.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,000.

*Estimated Burden Hours Per*

*Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

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

*OMB Number:* 1545-0879.

*Regulation Project Number:* IA-195-78 Final.

*Type of Review:* Extension.

*Title:* Certain Returned Magazines, Paperbacks or Records.

*Description:* The regulations provide rules relating to an exclusion from certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines,

paperbacks, or records, who elect to use a certain method of accounting.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 19,500.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 25 minutes.

*Estimated Total Recordkeeping*

*Burden:* 8,125 hours.

*OMB Number:* 1545-1011.

*Notice Number:* Notice 87-61.

*Type of Review:* Extension.

*Title:* Long-Term Contracts; Methods of Accounting Under Tax Return.

*Description:* These reporting requirements are necessary to permit taxpayers to change their methods of accounting for long-term contracts to comply with section 460 of the Internal Revenue Code.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,000.

*Estimated Burden Hours Per*

*Respondent:* 5 hours.

*Frequency of Response:* Other (For the first taxable year the taxpayer changes its method).

*Estimated Total Reporting Burden:* 25,000 hours.

*OMB Number:* 1545-1100.

*Regulation Project Number:* REG-209106-89 NPRM (formerly EE-84-89).

*Type of Review:* Extension.

*Title:* Changes With Respect to Prizes and Awards and Employee Achievement Awards.

*Description:* This regulation requires recipients of prizes and awards to maintain records to determine whether a qualifying designation has been made. The affected public are prize and award recipients who seek to exclude the cost of a qualifying prize or award.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 5,100.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,275 hours.

*OMB Number:* 1545-1135.

*Regulation Project Numbers:* INTL-121-90, INTL-292-90, and INTL-361-89 Final.

*Type of Review:* Extension.

*Title:* Treaty-Based Return Positions.

*Description:* Regulations section 301.6114-1 sets forth the reporting requirement under § 6114. Persons or entities subject to this reporting requirement must make the required disclosure on a statement attached to their return, in the manner set forth, or

be subject to a penalty. Regulations section 301.770(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the United States.

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

*Estimated Number of Respondents:* 6,020.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 6015 hours.

*OMB Number:* 1545-1244.

*Regulation Project Number:* PS-39-89 NPRM.

*Type of Review:* Extension.

*Title:* Limitation on Passive Activity Losses and Credits-Treatment of Self-Charged Items of Income and Expense.

*Description:* The IRS will use this information to determine whether the entity has made a proper timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent tax years.

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

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Respondent:* 6 minutes.

*Frequency of Response:* Other (First taxable year that entity seeks to make election.).

*Estimated Total Reporting Burden:* 100 hours.

*OMB Number:* 1545-1269.

*Regulation Project Number:* PS-7-90 Final.

*Type of Review:* Extension.

*Title:* Nuclear Decommissioning Fund Qualification Requirements.

*Description:* If a taxpayer requests, in connection with a request for a schedule of ruling as to the classification of certain unincorporated organizations, the taxpayer is required to submit a copy of the documents establishing or governing the organization.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 50.

*Estimated Burden Hours Per*

*Respondent:* 3 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 150 hours.

*OMB Number:* 1545-1393.

*Regulation Project Number:* EE-14-81 NPRM.

*Type of Review:* Extension.

*Title:* Deductions and Reductions in Earnings and Profits (for Accumulated

Profits) With Respect to Certain Foreign Deferred Compensation Plans Maintained by Certain Foreign Corporations or by Foreign Branches of Domestic Corporations.

*Description:* The regulation provides guidance regarding the limitations on deductions and adjustments to earnings and profits (or accumulated profits) for certain foreign deferred compensation plans. Respondents will be multinational corporations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,250.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 508 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 634,450 hours.

*OMB Number:* 1545-1435.

*Form Number:* EE-45-93 Final.

*Type of Review:* Extension.

*Title:* Electronic Filing of Form W-4.

*Description:* Information is required by the Internal Revenue Service to verify compliance with section 31.3402(f)(2)-1(g)(1), which requires submission to the Service of certain

withholding exemption certificates. The affected respondents are employers that choose to make electronic filing of Forms W-4 available to their employees.

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

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Per*

*Respondent:* 20 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 40,000 hours.

*OMB Number:* 1545-1486.

*Regulation Project Number:* PS-4-96 Final.

*Type of Review:* Extension.

*Title:* Sale of Residence From

Qualified Personal Residence Trust.

*Description:* Internal Revenue Code section 202(a)(3) provides special favorable valuation rules for valuing the gift of a personal residence trust.

Regulation section 25.2702-5(a)(2) provides that if the trust fails to comply with the requirements contained in the regulations, the trust will be treated as

complying if a statement is attached to the gift tax return reporting the gift stating that a proceeding has been commenced to reform the instrument to comply with the requirements of the regulations.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Per Respondent:* 3 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 625 hours.

*Clearance Officer:* Garrick Shear, 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 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
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