

expire on July 31, 1999, in accordance with the agreement of the parties.

DATES: This exemption will be effective on June 12, 1999. Petitions to reopen must be filed by June 2, 1999.

ADDRESSES: An original and 10 copies of all pleadings referring to STB Finance Docket No. 33729 (Sub-No. 1) must be filed with the Office of the Secretary, Surface Transportation Board, Case Control Unit, 1925 K Street, NW, Washington, DC 20423-0001. In addition, a copy of all pleadings must be served on petitioner's representative Joseph D. Anthofer, Esq., 1416 Dodge Street, #830, Omaha, NE 68179.

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar (202) 565-1600. [TDD for the hearing impaired (202) 565-1695.]

SUPPLEMENTARY INFORMATION: Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC NEWS & DATA, INC., Suite 210, 1925 K Street, NW, Washington, DC 20006. Telephone: (202) 289-4357. [Assistance for the hearing impaired is available through TDD services (202) 565-1695.]

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

Decided: May 6, 1999.

By the Board, Chairman Morgan, Vice Chairman Clyburn, and Commissioner Burkes.

Vernon A. Williams,
Secretary.

[FR Doc. 99-12113 Filed 5-12-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 5, 1999.

The Department of Treasury has submitted the following public information collection requirement(s) to

Company (BNSF) to grant temporary overhead trackage rights to UP over 350.4 miles of BNSF's rail line between (1) Rockview Junction, MO, BNSF milepost 141.7 (River Subdivision), and Jonesboro, AR, BNSF milepost 420.0 (Thayer South Subdivision), via Turrell, AR, BNSF milepost 282.3 (River Subdivision), and (2) Rockview Junction, MO, BNSF milepost 141.7 (River Subdivision), and KC Junction, TN, BNSF milepost 486.0 (Thayer South Subdivision). See *Union Pacific Railroad Company—Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company*, STB Finance Docket No. 33729 (STB served Apr. 8, 1999). The trackage rights agreement is scheduled to expire July 31, 1999. The trackage rights operations under the exemption became effective on April 1, 1999, and are subject to standard labor protective conditions.

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 14, 1999, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1381.

Regulation Project Number: CO-49-88 Final.

Type of Review: Extension.

Title: Limitations on Corporate Net Operating Loss.

Description: This regulation provides rules for the allocation of a loss corporation's taxable income or net operating loss between the periods before and after an ownership change under section 382 of the Code, including an election to make the allocation based on a closing of the books as of the change date.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Per

Respondent: 6 minutes.

Frequency of Response: On occasion, Other (when needed).

Estimated Total Reporting Burden: 200 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.
[FR Doc. 99-12111 Filed 5-12-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 7, 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, 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 14, 1999, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-1005.

Regulation Project Number: PS-62-87 Final.

Type of Review: Extension.

Title: Low-Income Housing Credit for Federally-Assisted Buildings.

Description: The rule requires the taxpayer (low-income building owner) to seek a waiver in writing from the IRS concerning low-income building acquired during a special 10-year period in order to avert a claim against a Federal mortgage insurance fund.

Respondents: Business or other for-profit, individuals or households, not-for-profit institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per

Respondent: 3 hours.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 3,000 hours.

OMB Number: 1545-1385.

Regulation Project Number: GL-238-88 Final.

Type of Review: Extension.

Title: Preparer Penalties—Manual Signature Requirement.

Description: The reporting requirements affect returns preparers of fiduciary returns. They will be required to submit a list of the names and identifying numbers of all fiduciary returns which are being filed with a facsimile signature of the returns preparer.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 20,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 1 hour, 17 minutes.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 25,825 hours.

OMB Number: 1545-1486.

Regulation Project Number: REG-209793-95 Final.

Type of Review: Extension.

Title: Simplification of Entity Classification Rules.

Description: These rules allow certain unincorporated business organizations to elect to be treated as corporations or partnerships for federal tax purposes. The information collected on the election will be used to verify the classification of electing organizations.

Respondents: Business or other for-profit, State, Local or Tribal Government.

Estimated Number of Respondents: 1.

Estimated Burden Hours Per

Respondent: 1 hour.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 1 hour.

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.

[FR Doc. 99-12112 Filed 5-12-99; 8:45 am]

BILLING CODE 4830-01-U

UNITED STATES INFORMATION AGENCY

Secondary School Civic Education Curriculum Development Project for Azerbaijan; Request for Proposals.

SUMMARY: The Advising, Teaching, and Specialized Programs Division of the Office of Academic Programs of the United States Information Agency's Bureau of Educational and Cultural Affairs announces an open competition for a Secondary School Civic Education Curriculum Development Project for Azerbaijan. Public and private non-profit organizations meeting the provisions described in IRS regulation 26 CFR 1.501(c) may submit proposals to cooperate with USIA in the administration of a two-year project to support the development and utilization of new curriculum units for a civic education course entitled "Man and Society" for students in the tenth and eleventh grades in Azerbaijan. The grant will award up to \$250,000 to facilitate the project.

The grantee will work with the Azerbaijani Ministry of Education, Department of Curriculum Development and Educational Reform, which is the office of the Government of Azerbaijan directly responsible for national education and teacher training issues. The program will comprise three phases: (1) Preliminary consultations in Baku with a curriculum development

team of Azerbaijani educators; (2) a three-month U.S.-based curriculum development workshop in which the team will produce draft curriculum units; (3) follow-up consultations in Azerbaijan to assist with the training of a larger group of Azerbaijani practitioners in the review and field-testing of the draft curriculum units. Upon the successful completion of Phases I-III, additional funds may be available to the grantee organization for a fourth phase of activity to cooperate with the Ministry of Education of Azerbaijan, Department of Curriculum Development and Educational Reform, and the Azerbaijani curriculum development team to further review and revise the draft materials as needed and to provide broader training of Azerbaijani teachers and administrators for utilization of the revised curriculum units in Azerbaijani classrooms.

USIA solicits detailed proposals from U.S. educational institutions and public and private non-profit organizations to develop and administer this project. Grantee organizations will consult regularly with USIA and with USIA's office in Azerbaijan (the U.S. Information Service in Baku) with regard to participant selection, program implementation, direction, and assessment. Proposals should demonstrate an understanding of the issues confronting education in Azerbaijan as well as expertise in civic education and curriculum development.

The funding authority for the program cited above is provided through the Freedom Support Act as well as USIA's base budget. Programs and projects must conform with Agency requirements and guidelines outlined in the Solicitation Package. USIA projects and programs are subject to the availability of funds.

Program Information

Overview: The goal of the project is to assist the Ministry of Education, Department of Curriculum Development and Educational Reform in Baku, Azerbaijan, to develop up-to-date curriculum units to be taught at the tenth and eleventh grade levels and to assist in training teachers for the utilization of these units. The rationale for this project is that improving citizenship education at the secondary school level will better prepare Azerbaijani students to participate actively in building a pluralistic, democratic society, and will promote democratic relations among members of the school community, including students, teachers, school administrators, and parents. Applicants may suggest topics to be developed by the Azerbaijani curriculum team in their

proposals; however, final determination of appropriate topics will be made by the curriculum development team and the Ministry in cooperation with the grantee organization during the first phase of the project.

Guidelines

Program Planning and Implementation

Grants should begin on or around September 1, 1999, with Phase I of the project, in which a curriculum development team of six practitioners (e.g., classroom teachers, curriculum specialists, and a Ministry official who will serve as the project director) will be selected by a Ministry-led selection committee in Azerbaijan in consultation with the U.S. grantee organization and the U.S. Information Service (USIS) in Baku. In Phase I, the team will undertake preliminary work in Baku over a period of 3-6 months. Members of the curriculum development team, in consultation with a specialist from the grantee organization and the Azerbaijani Project Director, will familiarize themselves with civics curricula and teaching materials used in the U.S. and will select the topics to be explored in the draft curriculum units.

In Phase II, members of the curriculum development team will spend approximately three months in a highly structured U.S.-based workshop to be sponsored and organized by the U.S. grantee organization, and will attend focused curriculum seminars, observe relevant aspects of the U.S. educational system, and draft teacher and student materials for the curriculum units in consultation with U.S. specialists. The grantee organization will be responsible for introducing the Azerbaijani team to leading U.S. civic educators with expertise that is pertinent to the topics to be explored, and to a broad range of relevant resources. The workshop schedule should incorporate time for both individual and group work on materials as well as intensive training on specific approaches to the teaching of civic education topics. In addition, the workshop should include field experiences which are relevant to the materials being produced (such as visits to schools and professional association meetings).

In Phase III, the curriculum development team will work in Azerbaijan with Azerbaijani teacher trainers, Ministry of Education officials and U.S. specialists from the grantee organization and other U.S. organizations to provide introductory training for a larger group of practitioners in methods for testing and