

reburial of the exposed pipelines. CPL asserts that the required pressure reduction is not feasible because the refinery and natural gas wells would have to be closed down during the jetting operations.

(2) In addition, the mechanical jet sled must be towed across the pipeline. The vessels used to tow the sled have a greater draft than the water depth in the shallower exposure areas. Uncertain wind and sea conditions could shut down the jetting operation and result in uncontrollable delays.

(3) In order to safely lower the exposed sections of line, bottom material will be disturbed well beyond the actual exposed area of the pipeline in a lateral direction to avoid subjecting the pipe to abnormal stress. Because the vessels used to tow the mechanical jet sled draft more water than is available in much of this area, there could be adverse environmental impact to the surrounding area.

#### Request for Waiver

CPL has proposed to install concrete mesh blanket units to protect the pipeline from damage in lieu of the 36 inches of cover required by [192.612(b)(3)]. Each concrete mesh blanket unit is a 20-foot by 8-foot by 9-inch section constructed from 160 individually cast 17-inch by 17-inch by 9-inch beveled concrete briquettes interconnected with 3/4-inch polypropylene UV stabilized line.

We propose to grant the waiver with the provision that CPL also install a rock shield over the pipeline before installation of the blanket. The rock shield must be of at least 3/8-inches of thickness constructed of an appropriate material. With the addition of the rock shield we believe there is no reason to anticipate a lesser level of safety than would be achieved by a 36-inch pipeline burial. With these conditions, it appears that the requested waiver of compliance with 192.612(c)(3) would not be inconsistent with pipeline safety. We propose to grant the waiver. Interested parties are invited to comment on the proposed waiver by submitting, in duplicate, data, views, or arguments relevant to the proposed grant of waiver. We specifically request comments on the adequacy of the proposed concrete mat to reduce the hazard to navigation posed by the exposed pipeline and on any impact the mat may have on fishing vessel operations. Comments should identify the Docket and Notice numbers, and be submitted to the Dockets Facility, U.S. Department of Transportation, 400 Seventh Street, SW, Plaza 401, Washington, DC 20590-0001.

All comments received on or before, June 28, 1999 will be considered before final action is taken. Late filed comments will be considered so far as practicable. No public hearing is contemplated, but one may be held at a time and place to be set in a Notice in the **Federal Register** if requested by an interested person desiring to comment at a public hearing and raising a genuine issue.

(Authority: 49 U.S.C. 60118(c); 49 CFR 1.53)

Issued in Washington, DC, May 21, 1999.

**Richard B. Felder,**

*Associate Administrator for Pipeline Safety.*

[FR Doc. 99-13448 Filed 5-26-99; 8:45 am]

BILLING CODE 4910-60-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-55 (Sub-No. 573X)]

#### CSX Transportation, Inc.— Abandonment Exemption—in Midland County, MI

On May 7, 1999, CSX Transportation, Inc. (CSXT), filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon an approximately 1.85-mile portion of its Detroit Service Lane, Dean Subdivision, between milepost CB-17.37 and milepost CB-19.22, in Midland, Midland County, MI. The line traverses U.S. Postal Service Zip Code 48642. There are no stations on the line.

The line does not contain federally granted rights-of-way. Any documentation in CSXT's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by August 25, 1999.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each offer must be accompanied by a \$1,000 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under

49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than June 16, 1999. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-55 (Sub-No. 573X) and must be sent to: (1) Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001, and (2) Charles M. Rosenberger, 500 Water Street-J150, Jacksonville, FL 32202. Replies to the CSXT petition are due on or before June 16, 1999.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1545. [TDD for the hearing impaired is available at (202) 565-1695.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

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

Decided: May 21, 1999.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 99-13546 Filed 5-26-99; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 20, 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 28, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0988.

**Form Number:** IRS Form 8609 and Schedule A.

**Type of Review:** Extension.

**Title:** Low-Income Housing Credit Allocation Certification (8609); and Annual Statement (Schedule A).

**Description:** Owners of residential low-income rental buildings may claim a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 is used to get a credit allocation from the housing credit agency. The form, along with Schedule

A, is used by the owner to certify necessary information required by the law.

**Respondents:** Business or others for-profit, Individuals or households, State, Local or Tribal Government.

**Estimated Number of Respondents/Recordkeepers:** 120,000.

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

| Form                         | Recordkeeping       | Learning about the law or the form | Preparing and sending the form to the IRS |
|------------------------------|---------------------|------------------------------------|---|
| 8609 .....                   | 8 hr., 37 min ..... | 2 hr., 17 min .....                | 2 hr., 31 min.                            |
| Schedule A (Form 8609) ..... | 6 hr., 41 min ..... | 47 min .....                       | 56 min.                                   |

**Frequency of Response:** Annually.  
**Estimated Total Reporting/Recordkeeping Burden:** 2,447,400 hours.

OMB Number: 1545-1031.

**Form Number:** IRS Form 8697.

**Type of Review:** Extension.

**Title:** Interest Computation Under the Look-Back Method for Completed Long-Term Contracts.

**Description:** Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1996, under the percentage of completion method must use Form 8697 to compute and report interest due or to be refunded under Internal Revenue Code (IRC) section 469(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly.

Taxpayers may compute interest using the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

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

**Estimated Number of Respondents/Recordkeepers:** 5,000.

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

| Form                 | Recordkeeping       | Learning about the law of the form | Preparing, copying, assembling, and sending the form to the IRS |
|----------------------|---------------------|------------------------------------|---|
| 8697 (Part I) .....  | 8 hr., 37 min ..... | 2 hr., 23 min .....                | 2 hr., 38 min.  |
| 8697 (Part II) ..... | 9 hr., 20 min ..... | 2 hr., 5 min .....                 | 2 hr., 20 min.  |

**Frequency of Response:** Annually.  
**Estimated Total Reporting/Recordkeeping Burden:** 63,360 hours.

OMB Number: 1545-1186.

**Form Number:** IRS Form 8825.

**Type of Review:** Extension.

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

**Description:** 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.

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

**Estimated Number of Respondents/Recordkeepers:** 705,000.

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

Recordkeeping—8 hr., 28 min.  
Learning about the law or the form—34 min.

Preparing the form—1 hr., 38 min.  
Copying, assembling, and sending the form to the IRS—16 min.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 6,295,650 hours.

OMB Number: 1545-1395.

**Form Number:** IRS Form 8838.

**Type of Review:** Extension.

**Title:** Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

**Description:** Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. The form is filed when the transferor makes a gain recognition agreement. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

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

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

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—2 hr., 10 min.

Preparing the form—3 hr., 16 min.

Copying, assembling, and sending the form to the IRS—16 min.

**Frequency of Response:** On occasion.

**Estimated Total Reporting/Recordkeeping Burden:** 10,220 hours.

OMB Number: 1545-1409.

**Form Number:** IRS Form 8842.

**Type of Review:** Extension.

**Title:** Election to Use Different Annualization Periods for Corporate Estimated Tax.

**Description:** Form 8842 is used by corporations (including S corporations), tax-exempt organizations subject to the unrelated business income tax, and private foundations to annually elect the use of an annualization period in section 6655(e)(2)(c)(I) or (ii) for purposes of figuring the corporation's estimated tax payments under the annualized income installment method.

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

**Estimated Number of Respondents/Recordkeepers:** 1,700.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 55 min.  
Learning about the law or the form—18 min.

Preparing and sending the form to the IRS—20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4,335 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. 99-13517 Filed 5-26-99; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Customs Service

#### Evaluation and Extension of National Customs Automation Program Test: Electronic Cargo Declarations

**AGENCY:** Customs Service, Treasury.

**ACTION:** General notice.

**SUMMARY:** This notice announces an extension of the National Customs Automation Program test concerning the electronic submission of certain inward vessel manifest information and discusses the result of an interim evaluation by Customs of the test. Testing of this program has been occurring since February 11, 1997. The test allows participating Automated Manifest System vessel carriers to electronically file complete cargo information prior to a vessel's arrival in the U.S., which in turn enables Customs to electronically release cargo to carriers and other participating parties and facilitate the control and processing of cargo that would otherwise have to await the filing of applicable paper Customs Forms.

**DATES:** The test is extended at least until December 31, 2000. Applications to participate in the test and comments concerning the test will be accepted throughout the testing period.

**FOR FURTHER INFORMATION CONTACT:** For operational or policy matters: Robert Watt (202) 927-0360; for systems or automation matters: Kim Santos (202) 927-0651; and for legal matters: Larry L. Burton (202) 927-1287.

**SUPPLEMENTARY INFORMATION:**

### Background

On February 11, 1997, Customs commenced a one-year National Customs Automation Program (NCAP) test concerning the electronic submission of cargo declaration information. One of the goals of the program test was to eliminate the requirement that participating Automated Manifest System (AMS) vessel carriers must also submit a paper Cargo Declaration (Customs Form 1302). Other objectives of this test included whether the trade community could realize certain time savings and whether Customs law enforcement responsibilities, e.g., such as targeting examinations, could be enhanced. See, the notice published in the **Federal Register** (61 FR 47782) on September 10, 1996, announcing this NCAP test and informing the public of the eligibility requirements for participation in the test. On December 19, 1997, it was announced that the test period for this NCAP was extended for an additional year and that the program test was to be modified concerning the manifesting of empty containers. See, the notice published in the **Federal Register** (62 FR 66719) on December 19, 1997.

The modification concerning the manifesting of empty containers could not be implemented at the time that the test was extended because the module in the AMS was not yet developed. Now that the AMS module has been developed, Customs needs to further test the program.

This document announces an extension of the NCAP test concerning the electronic submission of certain inward vessel manifest information and discusses the result of an interim evaluation by Customs of the test. Customs intends to continue testing this NCAP until such time as all program elements are fully tested and final regulations are promulgated that permanently provide for the electronic submission of inward vessel manifest information in the Customs Regulations (19 CFR chapter I). Anyone interested in participating in the test should refer to the test notice published in the **Federal Register** on September 10, 1996, for eligibility and application information.

### Evaluation Methodology

Customs evaluated this NCAP test by developing certain performance criteria and measuring over time the test population's overall compliance with these performance criteria from baseline measurements. The composition of the test population and the methodology of the evaluation follow.

### Size of Test Population and Extent of Data Evaluated

Overall, 17 carriers participated in the program test. These 17 carriers transported approximately 40% of all the cargo imported by vessel during the time period of the test. Customs evaluation of the program test is based on the test population's overall compliance with the nine performance criteria developed and measured by Customs. The data was collected over the period February 11–December 31, 1997.

Three questionnaires were also developed to take account of all participants' concerns: two for carrier participants and one for port directors that participated in the program test. The comments/responses generated by these questionnaires, while helpful to Customs, were not factored into the evaluation report that follows.

### Evaluation Process

To evaluate the achievement of the program test to date, Customs established National Standard Operating (NSO) procedures and developed performance criteria to measure such operational issues as whether participants could meet the requirements of transmitting timely, complete, and accurate cargo data, and the benefits to the trade community. The NSO procedures were established to ensure that Customs personnel uniformly collected the same data. Baseline performance measurements for each participant carrier were recorded and subsequent performance measurements were taken monthly and averaged quarterly. The nine performance criteria developed sought to measure each aspect of the electronic filing test—from the completeness of the information to the time it was transmitted—that participants had to comply with.

To evaluate the various performance statistics, the raw data was compiled into a spreadsheet data-base program and the following factor ratings were used in measuring participant's compliance:

If the criterion was met 100% of the time, an "Excellent" rating was ascribed;

If the criterion was met 90–99% of the time, a "Very Good" rating was ascribed;

If the criterion was met 80–89% of the time, a "Good" rating was ascribed;

If the criterion was met 70–79% of the time, a "Fair" rating was ascribed; and

If the criterion was met less than 70% of the time, a "Poor" rating was ascribed.