

expire on February 12, 1999, in accordance with the agreement of the parties.

DATES: This exemption is effective on February 12, 1999.

ADDRESSES: An original and 10 copies of all pleadings referring to STB Finance Docket No. 33699 (Sub-No. 1) must be filed with the Office of the Secretary, Case Control Unit, Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of all pleadings must be served on petitioners' representatives (1) Yolanda M. Grimes, The Burlington Northern and Santa Fe Railway Company, 3017 Lou Menk Drive, P.O. Box 961039, Fort Worth, TX 76161-0039, and (2) Joseph D. Anthofer, Esq., Union Pacific Railroad Company, 1416 Dodge Street, Room 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, N.W., 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: February 1, 1999.

By the Board, Chairman Morgan and Vice Chairman Clyburn.

Vernon A. Williams,
Secretary.

[FR Doc. 99-2813 Filed 2-4-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33686]

Dallas, Garland & Northeastern Railroad, Inc.—Lease Exemption—Union Pacific Railroad Company

Dallas, Garland & Northeastern Railroad, Inc. (DGNO), a Class III rail carrier, has filed a notice of exemption under 49 CFR 1150.41 to lease from Union Pacific Railroad Company (UP) approximately 54.74 miles of rail lines located in the State of Texas:¹ (i) between milepost 741.3, at Carrollton, and milepost 729.5, at Lake Dallas; (ii) between milepost 285.1, near Spring Creek Parkway, and milepost 324.84, at South Sherman Junction; and (iii) the industrial lead between UP's Mockingbird Yard and the Brookhollow Industrial Park, in Dallas.

In conjunction with the lease of these rail lines, DGNO will acquire approximately 117.76 miles of incidental trackage rights over rail lines located in the State of Texas as follows: (1) local trackage rights over rail lines owned by Dallas Area Rapid Transit: (a) between milepost 758.04, at Dallas, and milepost 741.3, at Carrollton; (b) between milepost 603.5, at Carrollton, and milepost 580.19, at Wylie; and (c) between milepost 281.1, at Plano, and milepost 285.1, at Spring Creek Parkway; (2) overhead trackage rights over a rail line owned by The Burlington Northern and Santa Fe Railway Company (BNSF) between BNSF milepost 646.39, at Sherman, and BNSF milepost 711.0, at Irving; and (3) overhead trackage rights over a rail line owned by RAILTRAN between milepost 634.7, at Irving, and milepost 643.8, at North Junction.

Because the projected revenues of the rail lines to be operated will exceed \$5 million, DGNO certified to the Board, on December 1, 1998, that the required notice of its rail line acquisition was sent to the national offices of all labor unions representing employees on the lines and was posted at the workplace of the employees on the affected lines on December 1, 1998. See 49 CFR 1150.42(e). The transaction is expected to be consummated on January 30, 1999.

If the 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.

¹ DGNO will be the operator of the property.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33686, 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 Karl Morell, Esq., BALL JANIK LLP, 1455 F Street, NW, Suite 225, Washington, DC 20005.

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

Decided: January 29, 1999.

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

Vernon A. Williams,
Secretary.

[FR Doc. 99-2665 Filed 2-4-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 27, 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 March 8, 1999 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0203.

Form Number: IRS Form 5329.

Type of Review: Extension.

Title: Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contract, and MSAs.

Description: This form is used to compute and collect taxes related to early distributions from individual retirement arrangements (IRAs) and other qualified retirement plans; distributions from education (ED) IRAs not used for educational expenses; excess contributions to traditional IRAs, ED IRAs, and medical savings accounts (MSAs); and excess accumulations in qualified retirement plans.

Respondents: Individuals or households.

(Fresno Subdivision); and (2) Los Angeles, CA, in the vicinity of UP's milepost 485.0 (Wilmington Subdivision), and San Jose, CA, in the vicinity of milepost 45.7 (Coast Subdivision). See *The Burlington Northern and Santa Fe Railway Company—Trackage Rights Exemption—Union Pacific Railroad Company*, STB Finance Docket No. 33699 (STB served Jan. 21, 1999). The trackage rights operations under the exemption became effective and were scheduled to be consummated on January 12, 1999.

Estimated Number of Respondents/Recordkeepers: 1,000,000.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—1 hr., 59 min.
 Learning about the law or the form—42 min.

Preparing the form—1 hr., 0 min.
 Copying, assembling and sending the form to the IRS—14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1,042,400 hours.

OMB Number: 1545-1552.

Form Number: IRS Form 8839.

Type of Review: Extension.

Title: Qualified Adoption Expenses.

Description: Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 50,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—46 min.
 Learning about the law or the form—20 min.

Preparing the form—1 hr., 31 min.

Copying, assembling, and sending the form to the IRS—35 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 159,500 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. 99-2704 Filed 2-4-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 99-13

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 99-13, Section 403(b) Plan Corrections and Closing Agreements.

DATES: Written comments should be received on or before April 6, 1999 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Section 403(b) Plan Corrections and Closing Agreements.

OMB Number: 1545-1645.

Revenue Procedure Number: Revenue Procedure 99-13.

Abstract: This revenue procedure provides a comprehensive system of correction programs and procedures for an employer that offers an employee retirement plan that is intended to satisfy the requirements of Internal Revenue Code section 403(b), but has failed to satisfy those requirements because of operational, demographic, or eligibility failures. This system permits an employer to correct these failures, and thereby provide its employees with retirement benefits on a tax-favored basis.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 3 hrs., 48 mins.

Estimated Total Annual Burden Hours: 1,899.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 26, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-2696 Filed 2-4-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974, New Routine Use Statement

AGENCY: Department of Veterans Affairs.

ACTION: Notice; New routine use statement.

SUMMARY: As required by the Privacy Act of 1974, 5 U.S.C. 552a(e), notice is hereby given that the Department of Veterans Affairs (VA) is adding a new routine use to the system of records entitled "Veterans and Beneficiaries Identification and Records Location Subsystem—VA" 38VA23.

DATES: Interested persons are invited to submit written comments, suggestions, or objections regarding the new routine use. All relevant material received