

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 33856]****Court Hammond, et al. "Continuance in Control Exemption—Colorado Central Railroad Company and Colorado, Kansas & Pacific Railway Company"**

Court Hammond and James Sanders<sup>1</sup> (Hammond Group), who previously controlled Yreka Western Railroad Company (YWRR) and Rocky Mountain Railway and Mining Museum (RMRMM),<sup>2</sup> have filed a verified notice of exemption to continue in control of Colorado Central Railroad Company (CCRR) and Colorado, Kansas & Pacific Railway Company (CKPR), upon their becoming rail carriers.

CCRC is a new short line railroad that will become a Class III rail carrier when it consummates the authority granted to it in *Colorado Central Railroad Company—Operation Exemption—Yreka Western Railroad Company*, STB Finance Docket No. 33849 (STB served Feb. 23, 2000).<sup>3</sup> CKPR will become a Class III rail carrier upon consummation of the transaction covered by the simultaneously filed notice of exemption in STB Finance Docket No. 33857, *Colorado, Kansas & Pacific Railway Company—Lease, Operation, and Future Purchase Exemption—Colorado Department of Transportation*, wherein CKPR will lease and initiate common carrier operations over an abandoned line of railroad.

The transaction was expected to be consummated on March 29, 2000.

The Hammond Group states that: (i) The railroads will not connect with each other or any railroad in their corporate family; (ii) The continuance in control is not part of a series of anticipated transactions that would connect the railroads with each other or any railroad in their corporate family; and (iii) The transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

<sup>1</sup> Court Hammond and James Sanders are the controlling shareholders, officers and directors of Colorado Central Railroad Company, Yreka Western Railroad Company, Rocky Mountain Railway and Mining Museum, and Colorado, Kansas & Pacific Railway Company.

<sup>2</sup> RMRMM is a noncarrier holding company which controls 100% of the stock of YWRR but does not itself provide any common carrier rail freight service.

<sup>3</sup> The Hammond Group reports that it intended for CCRC to commence providing common carrier service over YWRR's line on or about March 27, 2000. YWRR will continue to own the line, to have a residual common carrier obligation on the line, and to provide excursion rail passenger service.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

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 will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33856, 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 John D. Heffner, Esq., Rea, Cross & Auchincloss, 1707 L Street, N.W., Suite 570, Washington, DC 20036.

Decided: March 31, 2000.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 00-8574 Filed 4-6-00; 8:45 am]  
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**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Form 1040 TeleFile and Form 8855-V, TeleFile Payment Voucher**

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 1040-TeleFile and Form 8855-V, TeleFile Payment Voucher.

**DATES:** Written comments should be received on or before June 6, 2000, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 1040—TeleFile and TeleFile Payment Voucher (Form 8855-V).

*OMB Number:* 1545-1277.

*Form Number:* 1040-TeleFile and Form 8855-V.

*Abstract:* Certain Form 1040EZ filers are given the option of using a simplified method of filing their tax return by telephone. The taxpayer enters certain minimal items of information on the TeleFile Tax Record and calls the IRS with a touch-tone telephone. The automated system figures the tax and any refund or balance due while the taxpayer is still on the phone.

*Current Actions:* There are no changes being made to the form at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 5,900,000.

*Estimated Time Per Respondent:* 1 hour, 29 minutes.

*Estimated Total Annual Burden Hours:* 8,723,000.

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: March 31, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-8578 Filed 4-6-00; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Voluntary Customer Surveys To Implement E.O. 12862 Coordinated by the Office of Program Evaluation and Risk Analysis on Behalf of All IRS Operations Functions**

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Voluntary Customer Surveys To Implement E.O. 12862 Coordinated by the Office of Program Evaluation and Risk Analysis on Behalf of All IRS Operations Functions.

**DATES:** Written comments should be received on or before June 6, 2000, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue

Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Voluntary Customer Surveys To Implement E.O. 12862 Coordinated by the Office of Program Evaluation and Risk Analysis on Behalf of All IRS Operations Functions.

*OMB Number:* 1545-1432.

*Abstract:* This is a generic clearance for an undefined number of customer satisfaction and opinion surveys and focus group interviews to be conducted over the next three years. Surveys and focus groups conducted under the generic clearance are used by the Internal Revenue Service to determine levels of customer satisfaction, as well as determining issues that contribute to customer burden. This information will be used to make quality improvements to products and services.

*Current Actions:* We will be conducting different customer satisfaction and opinion surveys and focus group interviews during the next three years than in the past. At the present time, it is not determined what these surveys and focus groups will be.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or households, business or other-for-profit organizations, not-for profit institutions, farms, and Federal, state, local or tribal governments.

*Estimated Number of Respondents:* 1,166,667.

*Estimated Time Per Respondent:* 15 minutes.

*Estimated Total Annual Burden*

*Hours:* 91,667.

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: March 27, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-8579 Filed 4-6-00; 8:45 am]

BILLING CODE 4830-01-U

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Publication of Inflation Adjustment Factor, Nonconventional Source Fuel Credit, and Reference Price for Calendar Year 1999**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Publication of inflation adjustment factor, nonconventional source fuel credit, and reference price for calendar year 1999 as required by section 29 of the Internal Revenue Code (26 U.S.C. section 29).

**SUMMARY:** The inflation adjustment factor, nonconventional source fuel credit, and reference price are used in determining the tax credit allowable on the production of fuel from nonconventional sources under section 29.

**DATES:** The 1999 inflation adjustment factor, nonconventional source fuel credit, and reference price apply to qualified fuels sold during calendar year 1999.

**INFLATION FACTOR:** The inflation factor is calculated using GNP Implicit Price Deflators as computed and published by the Department of Commerce. The inflation factor for 1999, which is smaller than the factor published for 1998, reflects a comprehensive revision in 1999 of the national income and product accounts by the Department of Commerce. The inflation factor for calendar year 1999 is 2.0013.

**CREDIT:** The nonconventional source fuel credit for calendar year 1999 is \$6.00 per barrel-of-oil equivalent of qualified fuels.

**PRICE:** The reference price for calendar year 1999 is \$15.56. Because this reference price does not exceed \$23.50