

estimates, ways to minimize this burden, and ways to enhance quality, utility, and clarity of the information to be collected. All comments received will be available for examination at the above address between 10 a.m. and 5 p.m., Monday through Friday, except Federal Holidays. An electronic version of this document is available on the World Wide Web at <http://dms.dot.gov>.

Dated: October 5, 2000.

By Order of the Maritime Administrator.

Joel C. Richard,

Secretary.

[FR Doc. 00-26147 Filed 10-11-00; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33929]

State of New Hampshire Department of Transportation—Acquisition Exemption—Line of Boston and Maine Corporation

The State of New Hampshire Department of Transportation (NHDOT), a noncarrier, has filed a notice of exemption under 49 CFR 1150.31 to acquire approximately 2.8 miles $\pm$ of rail line from Boston and Maine Corporation (B&M) from milepost 140.00 to milepost 142.78 in West Lebanon, NH. NHDOT certifies that its projected revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier.

This transaction is related to a simultaneously filed notice of exemption in STB Finance Docket No. 33930, *Claremont Concord Railroad Corporation—Operation Exemption—Line of the State of New Hampshire Department of Transportation*, wherein Claremont Concord Railroad Corporation seeks to operate the track being acquired by NHDOT.

The transaction is expected to be consummated on or shortly after October 6, 2000.¹

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.

¹ NHDOT reported that it intended to consummate the transaction on or shortly after September 25, 2000. The earliest the transaction can be consummated is October 6, 2000, the effective of the exemption (7 days after the exemption was filed). NHDOT's representative has been notified and has confirmed that consummation would not take place before October 6, 2000.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33929, 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 James E. Howard, One Thompson Square, Suite 201, Charlestown, MA 02129.

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

Decided: October 5, 2000.

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

Vernon A. Williams,

Secretary.

[FR Doc. 00-26199 Filed 10-11-00; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33930]

Claremont Concord Railroad Corporation—Operation Exemption—Line of the State of New Hampshire Department of Transportation

Claremont Concord Railroad Corporation (CCRR), a Class III rail carrier, has filed a notice of exemption under 49 CFR 1150.41 to operate pursuant to an agreement entered into with the State of New Hampshire Department of Transportation (NHDOT) approximately 2.8 miles $\pm$ from milepost 140.00 to milepost 142.78 in West Lebanon, NH. CCRR certifies that its projected revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier.

This transaction is related to a simultaneously filed notice of exemption in STB Finance Docket No. 33929, *State of New Hampshire Department of Transportation—Acquisition Exemption—Line of Boston and Maine Corporation*, wherein NHDOT seeks to acquire track owned and operated by Boston and Maine Corporation.

The transaction is expected to be consummated on or shortly after October 6, 2000.¹

If the notice contains false or misleading information, the exemption

¹ CCRR reported that it intended to consummate the transaction on or shortly after September 25, 2000. The earliest the transaction can be consummated is October 6, 2000, the effective of the exemption (7 days after the exemption was filed). CCRR's representative has been notified and has confirmed that consummation would not take place before October 6, 2000.

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. 33930, 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 James E. Howard, One Thompson Square, Suite 201, Charlestown, MA 02129.

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

Decided: October 5, 2000.

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

Vernon A. Williams,

Secretary.

[FR Doc. 00-26200 Filed 10-11-00; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[FI-59-91]

Proposed Collection; Comment Request for Regulation Project

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 an existing final regulation, FI-59-91 (TD 8674), Debt Instruments With Original Issue Discount; Contingent Payments; Anti-Abuse Rule (§§ 1.1275-2, 1.1275-3, 1.1275-4, and 1.1275-6).

DATES: Written comments should be received on or before December 11, 2000.

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 regulation should be

directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Debt Instruments With Original Issue Discount; Contingent Payments; Anti-Abuse Rule.

OMB Number: 1545-1450.

Regulation Project Number: FI-59-91.

Abstract: This regulation relates to the tax treatment of debt instruments that provide for one or more contingent payments. The regulation also treats a debt instrument and a related hedge as an integrated transaction. The regulation provides general rules, definitions, and reporting and recordkeeping requirements for contingent payment debt instruments and for integrated debt instruments.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, and state, local, or tribal governments.

Estimated Number of Respondents: 180,000.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 89,000.

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: October 4, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-26207 Filed 10-11-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209322-82]

Proposed Collection; Comment Request for Regulation Project

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 an existing final regulation, REG-209322-82 (TD 8841), Return of Partnership Income (§ 1.6031(a)-1).

DATES: Written comments should be received on or before December 11, 2000.

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 regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5242, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Return of Partnership Income.

OMB Number: 1545-1583.

Regulation Project Number: REG-209322-82.

Abstract: Section 1.6031(a)-1 requires partnerships to file a partnership return. The information in this section is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that

taxpayer's interest in the partnership. The partnership return is filed on Form 1065.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and farms.

The burden is reflected in the burden estimate of Form 1065.

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: October 3, 2000.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 00-26208 Filed 10-11-00; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209463-82]

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.