

*Title:* New Locomotive Certification, Noise Compliance Regulations.

*OMB Control Number:* 2130-0527.

*Abstract:* On January 14, 1976, the Environmental Protection Agency (EPA) issued noise emission standards pursuant to the Noise Control Act of 1972. The standards, 40 CFR Part 201, establish limits on the noise emissions generated by railroad locomotives under

both stationary and moving conditions. Section 17 of the Noise Control Act also requires the Secretary of Transportation to enforce these regulations and promulgate separate regulations to ensure compliance with the same. On December 23, 1983, FRA published 49 CFR Part 210 to ensure compliance with the EPA standards. The certification and testing data ensure that locomotives

built after December 31, 1979 have passed prescribed decibel standards for noise emissions under EPA regulations.

*Form Number(s):* N/A.

*Affected Public:* Businesses.

*Respondent Universe:* 2

Manufacturers.

*Frequency of Submission:* On occasion; one-time.

*Reporting Burden:*

CFR section	Respondent universe	Total annual responses	Average time per response	Total annual burden hours	Total annual burden cost
Request for certification info.	2 manufacturers .....	40 requests .....	30 minutes .....	20 hours .....	\$480
Apply badge or tag to cab of locomotive.	2 manufacturers .....	40 badges/tags .....	30 minutes .....	20 hours .....	480
Noise emission measurement.	2 manufacturers .....	40 measurements .....	3 hours .....	120 hours .....	2,880

*Total Responses:* 120.

*Estimated Total Annual Burden:* 160 hours.

*Status:* Regular Review.

Pursuant to 44 U.S.C. 3507(a) and 5 CFR 1320.5(b), 1320.8(b)(3)(vi), FRA informs all interested parties that it may not conduct or sponsor, and a respondent is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**Authority:** 44 U.S.C. 3501-3520.

Issued in Washington, D.C. on February 10, 2000.

**Margaret B. Reid,**

*Acting Director, Office of Information Technology and Support Systems, Federal Railroad Administration*

[FR Doc. 00-3694 Filed 2-15-00; 8:45 am]

**BILLING CODE 4910-06-U**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-475 (Sub-No. 3X)]

#### New Hampshire and Vermont Railroad Company Inc.—Discontinuance of Trackage Rights Exemption—in Windsor and Orange Counties, VT, and Grafton County, NH

New Hampshire and Vermont Railroad Company, Inc. (NHVT) has filed a verified notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments and Discontinuances of Service and Trackage Rights* to discontinue trackage rights over a line of railroad extending between approximately milepost 123.19, in White River Junction, VT, and approximately milepost 163.67, in Woodsville, NH, a total distance of approximately 40.48 miles in Windsor

and Orange Counties, VT, and Grafton County, NH (line). The line traverses United States Postal Service Zip Codes 05001, 05047, 05033, 05074, 05081, and 03785.

NHVT has certified that: (1) It has not utilized the track for local or overhead traffic for at least 2 years; (2) any overhead traffic on the line can be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirement at 49 CFR 1152.50(d)(1) (notice to governmental agencies) has been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line R. Co.*—

*Abandonment*—*Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on March 17, 2000, unless stayed pending reconsideration. Petitions to stay<sup>1</sup> and formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> must

<sup>1</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historical documentation is required here under 49 CFR 1105.6(c)(6).

<sup>2</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).

be filed by February 28, 2000. Petitions to reopen must be filed by February 16, 2000, with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to applicant's representative: David Anderson, 288 Littleton Road, Suite 21, Westford, MA 01886. If the verified notice contains false or misleading information, the exemption is void *ab initio*.

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

Decided: February 9, 2000.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 00-3529 Filed 2-15-00; 8:45 am]

**BILLING CODE 4910-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[INTL-15-91]

#### 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 notice of proposed rulemaking, INTL-15-91, Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions) (§ 1.988-5).

**DATES:** Written comments should be received on or before April 17, 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 this regulation should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, room 5244, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:**

*Title:* Taxation of Gain or Loss from Certain Nonfunctional Currency Transactions (Section 988 Transactions).  
*OMB Number:* 1545-1312.

*Regulation Project Number:* INTL-15-91.

*Abstract:* This regulation provides that if a taxpayer identifies a hedge and a dividend, rent, or royalty payment as a hedged qualified payment, then the taxpayer may integrate such transactions. The regulation also allows taxpayers to elect a mark to market method of accounting for foreign currency gains and losses.

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

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

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 1,500.

*Estimated Time Per Respondent:* 40 minutes.

*Estimated Total Annual Burden Hours:* 1,000.

*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: February 8, 2000.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 00-3566 Filed 2-15-00; 8:45 am]

**BILLING CODE 4830-01-U**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-209813-96]

#### 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 notice of proposed rulemaking, REG-209813-96, Reporting Requirements for Widely Held Fixed Investment Trusts (§ 1.671-4(j)).

**DATES:** Written comments should be received on or before April 17, 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 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:* Reporting Requirements for Widely Held Fixed Investment Trusts.

*OMB Number:* 1545-1540.

*Regulation Project Number:* REG-209813-96.

*Abstract:* Under regulation section 1.671-4(j), the trustee or the middleman who holds an interest in a widely held fixed investment trust for an investor will be required to provide a Form 1099 to the IRS and a tax information statement to the investor. The trust is also required to provide more detailed tax information to middlemen and certain other persons, upon request.

*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.

*Estimated Number of Respondents:* 1,200.

*Estimated Time Per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 2,400.

*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;