

**FOR FURTHER INFORMATION CONTACT:**

Beryl Gordon, (202) 565-1600.  
[Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. Copies of the decision may be purchased from Dã 2 Dã Legal Copy Service by calling (202) 293-7776 (assistance for the hearing impaired is available through FIRS at 1-800-877-8339) or by visiting Suite 405, 1925 K Street, NW., Washington, DC 20006.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: June 20, 2003.

By the Board, Chairman Nober.

**Vernon A. Williams,**

Secretary.

[FR Doc. 03-16181 Filed 6-25-03; 8:45 am]

**BILLING CODE 4915-00-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

June 18, 2003.

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, Pub. L. 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*Dates:* Written comments should be received on or before July 28, 2003 to be assured of consideration.

**Departmental Offices/International  
Portfolio Investment Data Systems**

*OMB Number:* 1505-0146.

*Form Number:* TD F SHCA-1, -2, -3.

*Type of Review:* Revision.

*Title:* Survey of U.S. Ownership of Foreign Securities.

*Description:* The survey will collect information on U.S. holdings of foreign securities. The information will be used in the computation of the U.S. balance of payments accounts and international investment position, as well as in the formulation of U.S. financial and monetary policies. The survey is also part of an international effort

coordinated by the International Monetary Fund (IMF) to improve worldwide balance of payments statistics. Respondents are primarily the largest banks, securities dealers, and investors.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 541.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:* 82 hours.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 44,159 hours.

*Clearance Officer:* Lois K. Holland, (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

Departmental Reports, Management Officer.

[FR Doc. 03-16118 Filed 6-25-03; 8:45 am]

**BILLING CODE 4811-16-P**

**DEPARTMENT OF THE TREASURY****Submission for OMB Review;  
Comment Request**

June 17, 2003.

The Department of the 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

*DATES:* Written comments should be received on or before July 28, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-0162.

*Form Number:* IRS Form 4136.

*Type of Review:* Revision.

*Title:* Credit for Federal Tax Paid on Fuel.

*Description:* Internal Revenue Code section 34 allows a credit for Federal excise tax for certain fuel uses. This form is used to figure the amount of the income tax credit. The data is used to verify the validity of the claim for the type of nontaxable or exempt use.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents/Recordkeepers:* 1,828,759.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping 19 hr.,—46 min.

Learning about the law or the form—6 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 5,806,890 hours.

*OMB Number:* 1545-1541.

*Revenue Procedure Number:* Revenue Procedure 97-27.

*Type of Review:* Revision.

*Title:* Changes in Methods of Accounting.

*Description:* The information requested in sections 6, 8, and 13 of Revenue Procedure 97-27 is required in order for the Commissioner to determine whether the taxpayer is properly requesting to change its method of accounting and the terms and condition of that change.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per*

*Respondent:* 3 hours, 1 minute.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:*

9,083 hours.

*OMB Number:* 1545-1801.

*Revenue Procedure Number:* Revenue Procedure 2002-67.

*Type of Review:* Extension.

*Title:* Settlement of Section 351

Contingent Liability Tax Shelter Cases.

*Description:* This revenue procedure prescribes procedures for taxpayers who elect to participate in a settlement initiative aimed at resolving tax shelter cases involving contingent liability transactions that are the same or similar to those described in Notice 2001-17 ("contingent liability transaction").

There are two resolution methodologies: a fixed concession procedure and a fast track dispute resolution procedure that includes binding arbitration.

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

*Estimated Number of Respondents:* 150.

*Estimated Burden Hours Per*

*Respondent:* 50 hours.

*Frequency of Response:* Other (one-time).

*Estimated Total Reporting Burden:*

7,500 hours.

*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue

Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-16119 Filed 6-25-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 19, 2003.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 28, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0046.

*Form Number:* IRS Form 982.

*Type of Review:* Extension.

*Title:* Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

*Description:* Internal Revenue Code section 108 allows taxpayers to exclude from gross income amounts attributable to discharge of indebtedness. Code section 1081(b) allows corporations to exclude from gross income amounts attributable to certain transfers of property. The data is used to verify adjustments to basis of property and reduction of tax attributes.

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

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

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—5 hr., 44 min.

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

Preparing and sending the form to the IRS—2 hr., 22 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 10,300 hours.

*OMB Number:* 1545-0062.

*Form Number:* IRS Form 3902.

*Type of Review:* Extension.

*Title:* Moving Expenses.

*Description:* Internal Revenue Code (IRC) section 217 requires itemization of various allowable moving expenses. Form 3903 is filed with Form 1040 by individuals claiming employment related moves. The data is used to help verify that the expenses are deductible and that the deduction is computed correctly.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 678,678.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—3 min.

Learning about the law or the form—9 min.

Preparing the form—15 min.

Copying, assembling, and sending the form to IRS—13 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 807,627 hours.

*OMB Number:* 1545-0770.

*Regulation Project Number:* FI-182-78 NPRM.

*Type of Review:* Extension.

*Title:* Transfers of Securities Under Certain Agreements.

*Description:* Section 1058 of the Internal Revenue Code provides tax-free treatment for transfers of securities pursuant to a securities lending agreement. The agreement must be in writing and is used by the taxpayer, in a tax audit situation, to justify nonrecognition treatment of gain or loss on the exchange of the securities.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:* 11,742.

*Estimated Burden Hours Per*

*Respondent:* 50 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 9,781 hours.

*OMB Number:* 1545-1163.

*Form Number:* IRS Form 8822.

*Type of Review:* Extension.

*Title:* Change of Address.

*Description:* Form 8822 is used by taxpayers to notify the Internal Revenue Service that they have changed their home or business address or business location.

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

Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 1,500,000.

*Estimated Burden Hours Per*

*Respondent:* 16 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 387,501 hours.

*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-16120 Filed 6-25-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 19, 2003.

The Department of the 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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 28, 2003 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0059.

*Form Number:* IRS Form 4137.

*Type of Review:* Extension.

*Title:* Social Security and Medicare Tax on Unreported Tip Income.

*Description:* Section 3102 requires an employee who receives tips subject to Social Security and Medicare tax to compute tax due on these tips if the employee did not report them to his or her employer. The data is used to help verify that the Social Security and Medicare tax on income is correctly computed.

*Respondents:* Individuals or households.