

Surface Transportation Board¹**[STB Finance Docket No. 32936]****Burlington Northern Railroad Company and The Atchison, Topeka and Santa Fe Railway Company—Construction and Operation Exemption—Sealy, TX**

Burlington Northern Railroad Company (BN) and The Atchison, Topeka and Santa Fe Railway Company (Santa Fe) (collectively BN/Santa Fe) have filed a notice of exemption under 49 CFR 1150.36 to construct a connection in the southwest quadrant of the intersection of the Union Pacific (UP) and Santa Fe lines near Sealy, TX. The proposed connection would allow head-on movement in both directions between BN/Santa Fe's Houston-Temple route and UP's line from Sealy to San Antonio.

Construction is scheduled to begin within 60 days of the effective date of this exemption.

The Board's Section of Environmental Analysis (SEA) initially considered this construction and operation in the environmental documents prepared in Finance Docket No. 32760, involving the proposed merger of the Union Pacific and Southern Pacific Railroads. In analyzing the applicants' environmental filings and the potential environmental impacts of the merger, SEA concluded that construction projects related to the merger that are limited in scope and are proposed over disturbed land within existing railroad rights-of-way should be exempt from environmental review. This is such a project. Accordingly, no additional environmental documentation will be prepared in this proceeding and the Board may make a finding of no significant impact.

This exemption will be effective on November 4, 1996, unless stayed. Petitions to stay the effective date of this notice on any grounds must be filed by September 5, 1996. Petitions for reconsideration must be filed by September 16, 1996.

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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 32936, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on: Erika Z. Jones, Esq., Mayer, Brown & Platt, 2000 Pennsylvania Avenue, N.W., Washington, DC 20006.

Decided: August 16, 1996.

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

Vernon A. Williams,

Secretary.

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BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment Request for Third-Party Disclosure Requirements in IRS Regulations**

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 existing regulations, Third-Party Disclosure Requirements in IRS Regulations.

DATES: Written comments should be received on or before October 25, 1996, 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 information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Third-Party Disclosure Requirements in IRS Regulations.

OMB Number: 1545-1466.

Abstract: These existing regulations contain third-party disclosure

requirements that are subject to the Paperwork Reduction Act of 1995.

Current Actions:

1. The burden estimate for § 1.823-6(c)(2)(v) is changed for greater accuracy. The total number of respondents will be 75 and the time per respondent is 150 hours, for a total burden of 11,250 hours. Therefore, the burden is increased by 25 responses and 1,250 hours.

2. Sections 1.1394-1(b)(4) and 1.1394-1(b)(6) were amended and the paperwork burden was eliminated. Therefore, the burden is reduced by 3,640 responses and 4,420 hours.

3. Sections 1.7704-1(f)(2) (iii) and (iv) were amended and the paperwork burden was eliminated. Therefore, the burden is reduced by 5 responses and 500 hours.

4. Section 1.7704-1(f)(2)(vii) was eliminated. Therefore, the burden is reduced by 500 responses and 250 hours.

5. Sections 48.4081-11T(b)(2)(ii) and 48.4082-2T were eliminated. Therefore, the burden is reduced by 50,500 responses and 5,050 hours.

6. Proposed § 301.6109-3 was withdrawn. Therefore, the burden is reduced by 100,000 responses and 16,667 hours.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit institutions, and not-for-profit institutions.

Estimated Number of Respondents: 256,969,408.

Estimated Time Per Respondent: Varies.

Estimated Total Annual Burden Hours: 86,968,767.

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

¹ The ICC Termination Act of 1995, Pub. L. No. 104-88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 10901.

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: August 20, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-21723 Filed 8-23-96; 8:45 am]

BILLING CODE 4830-01-P

Art Advisory Panel—Notice of Closed Meeting

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of closed meeting of Art Advisory Panel.

SUMMARY: Closed meeting of the Art Advisory Panel will be held in Washington, DC.

DATES: The meeting will be held September 25 and 26, 1996.

ADDRESSES: The closed meeting of the Art Advisory Panel will be held on September 25 and 26, 1996 in room 118, beginning at 9:30 a.m., Aerospace Center Building, 901 D Street, SW., Washington, DC 20024.

FOR FURTHER INFORMATION CONTACT: Karen Carolan, C:AP:AS:4 901 D Street, SW., Washington, DC 20024. Telephone (202) 401-4128, (not a toll free number).

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), that a closed meeting of the Art Advisory Panel will be held on September 25 and 26, 1996 in room 118 beginning at 9:30 a.m., Aerospace Center Building, 901 D Street, SW., Washington, DC 20024.

The agenda will consist of the review and evaluation of the acceptability of

fair market value appraisals of works of art involved in federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of section 6103 of Title 26 of the United States Code.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7) of Title 5 of the United States Code, and that the meeting will not be open to the public.

The Commissioner of Internal Revenue has determined that this document is not a significant regulatory action as defined in Executive Order 12866 and that a regulatory impact analysis therefore is not required. Neither does this document constitute a rule subject to the Regulatory Flexibility Act (5 U.S.C. Chapter 6).

Margaret Milner Richardson,
Commissioner of Internal Revenue.

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