in whole, from the requirements of 49 CFR Part 541.

Section 543.9(h)(2)(i), specifically reads, ". . . an exemption under this section takes effect on the first day of the model year following the model year in which NHTSA issued the modification decision." Therefore, since the agency is issuing its decision on the General Motors Corporation modification during model year 1997, the modification for the Buick Park Avenue car line becomes effective beginning with Model Year 1998.

If, in the future, GM decides not to use the exemption for the car line that is the subject of this notice, it should formally notify the agency. If such a decision is made, the car line must be fully marked according to the requirements under 49 CFR Section 541.5 and Section 541.6 (marking of major component parts and replacement parts).

NHTSA notes that if GM wishes in the future to modify the device on which this exemption is based, it may have to submit a petition to modify the exemption. Part 543.7(d) states that a Part 543 exemption applies only to vehicles that belong to a line exempted under this part and equipped with the antitheft device on which the line's exemption is based. Further, Section 543.9(c)(2) provides for the submission of petitions "(t) o modify an exemption to permit the use of an antitheft device similar to but differing from the one specified in that exemption."

The agency wishes to minimize the administrative burden which section 543.9(c)(2) could place on exempted vehicle manufacturers and itself. The agency did not intend in drafting Part 543 to require the submission of a modification petition for every change to the components or design of an antitheft device. The significance of many such changes could be de minimis. Therefore, NHTSA suggests that if the manufacturer contemplates making any changes the effects of which might be characterized as de minimis, it should consult the agency before preparing and submitting a petition to modify.

**Authority:** 49 U.S.C. 33106; delegation of authority at 49 CFR 1.50

Issued on: April 18, 1997.

# L. Robert Shelton,

Associate Administrator for Safety Performance Standards. [FR Doc. 97–10603 Filed 4–23–97; 8:45 am] BILLING CODE 4910–59–P

#### **DEPARTMENT OF TRANSPORTATION**

## **Surface Transportation Board**

[STB Finance Docket No. 33385]

# Railroad Ventures, Inc.—Acquisition and Operation Exemption— Youngstown & Southern Railroad Company

Railroad Ventures, Inc. (RVI), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31(a)(1) to acquire and operate approximately 35.7 miles of line purportedly owned by Youngstown & Southern Railroad Company (Y&S), 1 extending from milepost 0.00, near Struthers, OH, to milepost 35.7, near Darlington, PA, and an additional 1-mile segment of the Smith Ferry Branch line near Negley, OH. Pursuant to the exemption, RVI also will acquire incidental trackage rights over a 2.65-mile of line between Struthers and Youngstown, OH, for the purposes of interchange with Consolidated Rail Corporation and CSX Transportation, Inc.<sup>2</sup>

The transaction was consummated without appropriate authority on November 8, 1996.<sup>3</sup>

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to reopen the proceeding to revoke the exemption under 49 U.S.C. 10502(d) may be filed

at any time.<sup>4</sup> The filing of a petition to reopen will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33385, 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 A. Vuono, Esq., Vuono & Gray, LLC, 2310 Grant Building, Pittsburgh, PA 15219.

Decided: April 16, 1997.

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

#### Vernon A. Williams,

Secretary.

[FR Doc. 97–10645 Filed 4–23–97; 8:45 am] BILLING CODE 4915–00–P

#### **DEPARTMENT OF THE TREASURY**

Office of Economic Policy; Notice Inviting Comment on a Proposed Information Collection: Outbound Portfolio Investment Survey, Survey of US. Ownership of Foreign Long-Term Securities

Correction: In notice document 97–8012 appearing on page 15218 in the issue of March 31, 1997, delete the first sentence after "Estimated Time per Respondent:" and add instead "240 hours on average for custodians of securities providing detailed information. 80 hours on average for end-investors providing detailed information."

#### Joshua Gotbaum,

Assistant Secretary for Economic Policy.
[FR Doc. 97–10562 Filed 4–23–97; 8:45 am]
BILLING CODE 4810–25–M

# **DEPARTMENT OF THE TREASURY**

## Submission to OMB for Review; Comment Request

April 14, 1997.

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

¹RVI states that Y&S is a non-operating railroad and a wholly owned subsidiary of the Montour Railroad Company (Montour), a non-operating railroad, which in turn is a wholly-owned subsidiary of Pittsburgh and Lake Erie Properties, Inc., the successor in interest to The Pittsburgh and Lake Erie Railroad Company. Pittsburgh and Lake Erie Properties, Inc., is a noncarrier and is presently in bankruptcy proceedings before the United States Federal District Court in Delaware. In re Pittsburgh & Lake Erie Properties, Inc. AKA The Pittsburgh and Lake Erie Railroad Company, 96–00406–HSB, filed March 26, 1996. Neither Montour nor Y&S are Debtors in the Pittsburgh and Lake Erie Properties, Inc., bankruptcy proceeding.

<sup>&</sup>lt;sup>2</sup> On April 8, 1997, the Ohio Rail Development Commission and the Columbiana County Port Authority jointly filed a petition to reject, revoke, or stay the notice of exemption. Petitioners did not address the Board's stay criteria, and the exemption was not stayed prior to its scheduled effectiveness on April 9, 1997. Because RVI appears to have provided sufficient information to invoke the class exemption for noncarriers to acquire and operate an active line of railroad and also to have provided responses to questions asked in the decision that rejected RVI's first attempt to invoke this class exemption, the notice will not be rejected at this time. See Railroad Ventures. Inc.—Acquisition and Operation Exemption—Youngstown and Southern Railway Company, Finance Docket No. 33336 (STB served Jan. 9, 1997). The merits of the petition to revoke, and, to the extent necessary or appropriate, the petition to reject, will be decided by the entire Board in a subsequent decision.

<sup>&</sup>lt;sup>3</sup> Upon becoming aware of the need for the Board's approval or exemption of the transaction, RVI took steps to invoke the class exemption procedures in Finance Docket No. 33336.

<sup>&</sup>lt;sup>4</sup>The Ohio Rail Development Commission and Columbiana County Port Authority have filed a petition for declaratory order asking that the acquisition by RVI be declared void ab initio in STB Docket No. 41991, Ohio Rail Development Commission and Columbiana County Port Authority—Petition for Declaratory Order—Certain Actions of Railroad Ventures, Inc. This proceeding is currently pending.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

## **INTERNAL REVENUE SERVICE (IRS):**

OMB Number: 1545-1275.

Form Number: IRS Form 5310–A. Type of Review: Extension.
Title: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

Description: Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

*Respondents:* Business and other forprofit.

Estimated Number of Respondents/ Recordkeepers: 15,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

	Part I (5310-A)	Part II (5310-A)	Part III (5310-A)
Recordkeeping  Learning about the law or the form  Preparing, copying, assembling and sending the form to the IRS		0 hours, 12 min	0 hours, 35 min.

Frequency of Response: On occasion. Estimated Total Reporting/ Recordkeeping Burden: 141,600 hours. Clearance Officer: Garrick Shear (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

## Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 97–10559 Filed 4–23–97; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

# Submission for OMB Review; Comment Request

April 15, 1997.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Special Request: In order to conduct the customer survey described below in a timely manner, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by April 28, 1997. To obtain a copy of this study, please contact the Internal Revenue Service Clearance Officer at the address listed below.

#### **Internal Revenue Service (IRS)**

OMB Number: 1545–1349. Project Number: SOI–29. Type of Review: Revision.

Title: 1997 Walk-In User Survey.

Description: The 1997 Walk-in User Survey will be used to improve the Level of Access (LOA) to the toll-free tax law phone assistance and to determine the needed staff requirements. One area of interest to study is the impact that providing better phone access will have on the walk-in work load. A mail goal of the survey is to find out what percentage of walk-in demand is attributable to low access on the telephone system. The study will be carried out by Dallas District Office, which processes taxpayer calls originated from Texas, Oklahoma, Kansas, Arkansas, and New Mexico. For the survey, two major walk-in offices in Oklahoma City and Tulsa will be used.

*Respondents:* Individuals or households.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Per Response: 3 minutes.

 ${\it Frequency of Response:} \ {\it Other}.$ 

Estimated Total Reporting Burden: 187 hours.

Clearance Officer: Garrick Shear (202) 622–3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395–7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

#### Lois K. Holland,

Departmental Reports, Management Officer. [FR Doc. 97–10560 Filed 4–23–97; 8:45 am] BILLING CODE 4830–01–P

## **DEPARTMENT OF THE TREASURY**

#### Submission to OMB for Review; Comment Request

April 14, 1997.

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 2110, 1425 New York Avenue, NW., Washington, DC 20220.

# **Internal Revenue Service (IRS)**

OMB Number: 1545–0013.
Form Number: IRS Form 56.
Type of Review: Extension.
Title: Notice Concerning Fiduciary
Relationship.

Description: Form 56 is used to inform the IRS that a person is acting for another person in a fiduciary capacity so that the IRS may mail tax notices to the fiduciary concerning the person for whom he/she is acting. The data is used to ensure that the fiduciary relationship is established or terminated and to mail or discontinue mailing designated tax notices to the fiduciary.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Respondents/ Recordkeepers: 25,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping: 8 minutes. Learning about the law or the form: 32 minutes.

Preparing the form: 46 minutes. Copying, assembling, and sending the form to the IRS: 15 minutes.