

**SUPPLEMENTARY INFORMATION:** The FHWA, in cooperation with Shoshone National Forest, the National Park Service, and the Wyoming Department of Transportation, will prepare an environmental impact statement (EIS) for a proposed improvement of U.S. Highway 212, Beartooth Highway. U.S. Highway 212 begins at the northeast corner to Yellowstone National Park, Park County, Montana, and proceeds northeasterly for 68.7 miles to the town of Red Lodge, Montana, in Carbon County. The section proposed for improvement begins 7.1 miles east of the junction of WY 296 (Chief Joseph Highway) and proceeds in a northeasterly direction for 18.6 miles ending at the Wyoming/Montana state line.

Alternatives under consideration include (1) the "no build," (2) reconstruction of the roadway to applicable standards, and (3) other alternatives that will be developed during the scoping process.

Letters describing the proposed action and soliciting comments will be sent to appropriate Federal, State, and local agencies, and to private organizations and citizens who have previously expressed interest in this proposal. Interagency scoping meetings and public scoping meetings will be held in the project area. Public hearings will also be held. Information on the time and place of public scoping meetings and public hearings will be provided in the local news media. The draft EIS will be available for public and agency review and comment at the time of the hearing.

To ensure that the full range of issues related to the proposed action are addressed and all significant issues identified, comments and suggestions are invited from all interested parties. Comments and questions concerning the proposed action should be directed to the FHWA at the address provided above. (Catalog of Federal Domestic Assistance Program Number, Highway Research Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program.)

Issued on: August 19, 1998.

**Larry C. Smith,**

*Division Engineer, FHWA, Denver, CO.*

[FR Doc. 98-23805 Filed 9-2-98; 8:45 am]

BILLING CODE 4910-22-M

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 33643]

#### Union Pacific Railroad Company— Trackage Rights Exemption— Wisconsin Central, Ltd.

Wisconsin Central, Ltd. (WC) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP) between milepost 308.5 near Owen, WI, extending to milepost 352.2 at Chippewa Falls, WI, extending to milepost 432.1 Withrow, MN, a distance of 123.6 miles.

The transaction was scheduled to be consummated on August 25, 1998.

The purpose of the trackage rights is to permit UP to use WC's trackage in an efficient and economical routing of through traffic.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). 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.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33643, 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 Joseph D. Anthofer, General Attorney, 1416 Dodge Street, #830, Omaha, NE 68179.

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

Decided: August 27, 1998.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 98-23673 Filed 9-2-98; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 26, 1998.

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

**Dates:** Written comments should be received on or before October 5, 1998, to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0715.

**Form Number:** IRS Form 1099-B.

**Type of Review:** Extension.

**Title:** Proceeds From Broker and Barter Exchange Transactions.

**Description:** Form 1099-B is used by brokers and barter exchanges to report proceeds from transactions to the Internal Revenue Service.

**Respondents:** Individuals or households.

**Estimated Number of Respondents/Recordkeepers:** 50,000.

**Estimated Burden Hours Per**

**Respondent/Recordkeeper:** 15 minutes.

**Frequency of Response:** Annually.

**Estimated Total Reporting/Recordkeeping Burden:** 29,402,969 hours.

**OMB Number:** 1545-0930.

**Form Number:** IRS Form 8396.

**Type of Review:** Extension.

**Title:** Mortgage Interest Credit.

**Description:** Form 8396 is used by individual taxpayers to claim a credit against their tax for a portion of the interest paid on a home mortgage in connection with a qualified mortgage credit certificate. Internal Revenue Code (IRC) section 163(g) provides that the interest deduction on Schedule A will be reduced by the credit.

**Respondents:** Individuals or households.

**Estimated Number of Respondents/Recordkeepers:** 10,000.

**Estimated Burden Hours Per**

**Respondent/Recordkeeper:**

**Recordkeeping—46 min.**

**Learning about the law or the form—7 min.**

**Preparing the form—42 min.**

**Copying, assembling, and sending the form to the IRS—20 min.**

**Frequency of Response:** Annually.

**Estimated Total Reporting/**

**Recordkeeping Burden:** 54,600 hours.

**OMB Number:** 1545-1112.

**Regulation Project Number:** IA-96-88 Final.

*Type of Review:* Extension.

*Title:* Certain Elections Under the Technical and Miscellaneous Revenue Act of 1998 and the Redesignation of Certain Other Temporary Elections Regulations.

*Description:* These regulations establish various elections with respect to which immediate interim guidance on the time and manner or making the elections is necessary. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

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

*Estimated Number of Respondents:* 24,305.

*Estimated Burden Hours Per Respondent:* 17 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 6,712 hours.

*OMB Number:* 1545-1304.

*Regulation Project Number:* INTL-941-86, INTL-656-87 and INTL-704-87 NPRM.

*Type of Review:* Extension.

*Title:* Treatment of Shareholders of Certain Passive Foreign Investment Companies.

*Description:* The reporting requirements affect U.S. persons that are direct and indirect shareholders of passive foreign investment companies (PFICs). The IRS uses Form 8621 to identify PFICs, U.S. persons that are shareholders, and transactions subject to PCIF taxation and verify income inclusions, excess distributions and deferred tax amounts.

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

*Estimated Number of Respondents:* 2,500.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 2,500 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. 98-23714 Filed 9-2-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

August 27, 1998.

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

*Dates:* Written comments should be received on or before October 5, 1998 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1142.

*Regulation Project Number:* INTL-939-86 NPRM.

*Type of Review:* Extension.

*Title:* Insurance Income of a Controlled Foreign Corporation for Taxable Years Beginning after December 31, 1986.

*Description:* The information is required to determine the location of moveable property; allocate income and deductions to the proper category of insurance income, determine those amounts for computing taxable income that are derived from an insurance company annual statement, and permit a Controlled Foreign Corporation to elect to treat related person insurance income as income effectively connected with the conduct of a U.S. trade or business.

*Respondents:* Businesses or other for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 28 hr., 12 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 14,100 hours.

*OMB Number:* 1545-1575.

*Regulation Project Number:* REG-116608-97 NPRM and Temporary.

*Type of Review:* Extension.

*Title:* EIC Eligibility Requirements.

*Description:* Information is required to assist the IRS in determining whether the taxpayer is entitled to the earned income credit.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:* 1 hour.

*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. 98-23715 Filed 9-2-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

**Financial Management Service;  
Proposed Collection of Information:  
Application for Payment of a Deceased  
Depositor's Postal Savings Account  
(POD 1681)**

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Financial Management Service, 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 a continuing information collection. By this notice, the Financial Management Service solicits comments concerning the form "Application for Payment of a Deceased Depositor's Postal Savings Account."

**DATES:** Written comments should be received on or before November 2, 1998.

**ADDRESSES:** Direct all written comments to Financial Management Service, 3361-L 75th Avenue, Landover, Maryland 20785.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form(s) and instructions should be directed to Mary Morris, Credit Accounting Branch, 3700 East-West Highway, Hyattsville, MD 20782, (202) 874-7801.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Paperwork Reduction Act of 1995, (44 U.S.C. 3506(c)(2)(A)), the Financial Management Service solicits comments on the collection of information described below.

*Title:* Application for Payment of a Deceased Depositor's Postal Savings Account.