

[FR Doc. 99-32785 Filed 12-16-99; 8:45 am]

BILLING CODE 4910-60-M

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 33832]

Arizona & California Railroad Company Limited Partnership d/b/a Puget Sound & Pacific Railroad—Trackage Rights Exemption—The City of Tacoma d/b/a Tacoma Rail

The City of Tacoma d/b/a Tacoma Rail (TR) has agreed to grant overhead trackage rights to Arizona & California Railroad Company Limited Partnership (ARZC) d/b/a Puget Sound & Pacific Railroad Company (PS&P) (collectively, ARZC d/b/a PS&P):¹ (1) From the Lakeside Siding near Blakeslee Junction, milepost 60.0, southwest six miles to the interchange with The Burlington Northern and Santa Fe Railway Company (BNSF) at Chehalis, milepost 66.0 (the TR/BNSF Interchange); and (2) From the TR/BNSF Interchange one mile to milepost 67.0, where TR's rail lines connect with rail line owned by the Port of Chehalis, for a total distance of approximately 7.0 miles.²

The transaction is scheduled to be consummated on or shortly after the December 13, 1999, effective date of the exemption.

The trackage rights will promote operating efficiencies, such as enabling ARZC d/b/a PS&P to interchange traffic with BNSF and TR at certain locations.

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 it 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.

¹ ARZC is an existing Class III rail carrier, and PS&P is an operating division of ARZC. See *Arizona & California Railroad Company Limited Partnership—Acquisition and Operation Exemption—The Burlington Northern and Santa Fe Railway Company*, STB Finance Docket No. 33448 (STB served Sept. 11, 1999).

² ARZC d/b/a PS&P previously filed a modified rail certificate to operate over a 10-mile rail line owned by the Port of Chehalis. See *Arizona & California Railroad Company Limited Partnership d/b/a Puget Sound & Pacific Railroad—Modified Rail Certificate*, STB Finance Docket No. 33812 (STB served Oct. 27, 1999).

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 33832, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW, Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Rose-Michele Weinryb, Esq., Weiner, Brodsky, Sidman & Kider, P.C., Suite 800, 1350 New York Avenue, NW, Washington, DC 20005-4797.

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

Decided: December 10, 1999.

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

Vernon A. Williams,

Secretary.

[FR Doc. 99-32655 Filed 12-16-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209823-96]

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 final regulation, REG-209823-96 (TD 8791), Guidance regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts.

DATES: Written comments should be received on or before January 18, 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: Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfers of Interests in Trusts.
OMB Number: 1545-1536.

Regulation Project Number: REG-209823-96.

Abstract: This regulation provides guidance relating to charitable remainder trusts and to special valuation rules for transfers of interests in trusts. Section 1.664-1(a)(7) of the regulation provides that either an independent trustee or a qualified appraiser using a qualified appraisal must value a charitable remainder trust's assets that do not have an objective, ascertainable value.

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: 150.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 75.

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: December 8, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-32698 Filed 12-16-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 97-12

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 Notice 97-12, Electing Small Business Trusts.

DATES: Written comments should be received on or before January 18, 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: Electing Small Business Trusts.

OMB Number: 1545-1523.

Notice Number: Notice 97-12.

Abstract: This notice provides the time and manner for making the Electing Small Business Trust election to be a shareholder of an S corporation pursuant to Internal Revenue Code section 1361(e)(3).

Current Actions: There are no changes being made to the notice at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 5,000.

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: December 8, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

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BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of Pacific-Northwest Citizen Advocacy Panel

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Pacific-Northwest Citizen Advocacy Panel will be held in Honolulu, Hawaii.

DATES: The meeting will be held Friday January 21, 2000 and Saturday January 22, 2000.

FOR FURTHER INFORMATION CONTACT: Lori M. Dupuis at 1-888-912-1227 or 206-220-6096.

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 an open meeting of the Citizen Advocacy Panel will be held Friday January 21, 2000, 9 a.m. to 4:30 p.m. at the Internal Revenue Service Honolulu Headquarters Building located at 300 Ala Moana Blvd, Honolulu, HI 96850 and Saturday January 22, 2000, 9 a.m. to Noon in Room Ohia #118, Kapiolani Community College, 4303 Diamond Head Road, Honolulu, HI 96816. The public is invited to make oral comments. Individual comments will be limited to 10 minutes. If you would like to have the CAP consider a written statement, please call 1-888-912-1227 or 206-220-6096, or write Lori M. Dupuis, CAP Office, 915 2nd Avenue, Room 442, Seattle, WA 98174. Due to limited conference space, notification of intent to attend the meeting must be made with Lori M. Dupuis. Ms. Dupuis can be reached at 1-888-912-1227 or 206-220-6096.

The Agenda will include the following: various IRS issue updates and reports by the CAP subgroups.

Note: Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: December 6, 1999.

John J. Mannion,

Chief, Special Projects.

[FR Doc. 99-32700 Filed 12-16-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF VETERANS AFFAIRS

Rehabilitation Research and Development Service Scientific Merit Review Board, Notice of Meeting

The Department of Veterans Affairs gives notice under Public law 92-463 (Federal Advisory Committee Act) as amended, by section 5(c) of Public Law 94-409 that a meeting of the Rehabilitation Research and Development Service Scientific Merit Review Board will be held at the Crowne Plaza Hotel, 1001 14th Street, NW, Washington, DC on January 27 through January 28, 2000.

The sessions on January 27 and January 28, 2000, are scheduled to begin at 8:30 a.m. and end at 6:30 p.m. The purpose of the meeting is to review rehabilitation research and development applications for scientific and technical merit and to make recommendations to the Director, Rehabilitation Research and Development Service, regarding their funding.

The meeting will be open to the public for the January 27 session from