

subsidiaries<sup>2</sup> currently control Coach and its noncarrier regional management subsidiaries (including Canada and West), as well as the motor passenger carriers jointly controlled by Coach and the management subsidiaries.<sup>3</sup> Coach acquired the companies that are the subject of these proceedings by purchasing all of the outstanding stock of Century<sup>4</sup> and Goodall's<sup>5</sup> in separate 1999 transactions and simultaneously placing the stock of each into independent voting trusts. In January 2000, Coach purchased the stock of All West<sup>6</sup> and again simultaneously placed the stock into an independent voting trust. Applicants submit that the federal and state operating authorities held by Century, All West and Goodall's will not be transferred from one entity to another as a result of the control transactions.

Under 49 U.S.C. 14303(b), we must approve and authorize a transaction we find consistent with the public interest, taking into consideration at least: (1) the effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

Applicants have submitted the information required by 49 CFR 1182.2, including information to demonstrate that the proposed transactions are consistent with the public interest under 49 U.S.C. 14303(b). Specifically, applicants have shown that the proposed transactions will have a positive effect on the adequacy of transportation to the public and will result in no increase in fixed charges, and no changes in employment. *See* 49

CFR 1182.2(a)(7). Additional information, including a copy of the application, may be obtained from the applicants' representative.

On the basis of the application, we find that the proposed transactions are consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and, unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. *See* 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

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

This decision will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. The proposed acquisitions of control are approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed as having been vacated.

3. This decision will be effective on May 15, 2000, unless timely opposing comments are filed.

4. A copy of this notice will be served on: (1) the U.S. Department of Transportation, Federal Motor Carrier Safety Administration—HMCE—20, 400 Virginia Avenue, S.W., Suite 600, Washington, DC 20024; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, N.W., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, S.W., Washington, DC 20590.

Decided: March 23, 2000.

By the Board, Chairman Morgan, Vice Chairman Burkes, and Commissioner Clyburn.

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 00-7773 Filed 3-28-00; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 22, 2000.

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 April 28, 2000 to be assured of consideration.

### Bureau of Alcohol, Tobacco and Firearms (BATF)

*OMB Number:* 1512-0052.

*Form Number:* ATF F 5130.9.

*Type of Review:* Extension.

*Title:* Brewer's Report of Operations.

*Description:* ATF F 5130.9 is a periodic report filed by brewers to account for taxable commodities. For this reason, ATF F 5130.9 is a method to protest tax revenue. The data collected on the form is also summarized by ATF in a statistical release.

*Respondents:* Business of other for-profit.

*Estimated Number of Respondents:* 879.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Quarterly.

*Estimated Total Reporting Burden:* 4,236 hours.

*OMB Number:* 1512-0524.

*Form Number:* ATF F 3310.11.

*Type of Review:* Extension.

*Title:* Federal Firearms License Theft/Loss Report.

*Description:* Theft and losses of firearms from the inventory or collection of a Federal firearms licensee must be reported to the Secretary of Treasury and the appropriate local authorities within 48 hours of discovery. This form contains the minimum information necessary for ATF to initiate criminal investigations.

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

*Estimated Number of Respondents:* 4,000.

*Estimated Burden Hours Per Respondent:* 24 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,600 hours.

*OMB Number:* 1512-0553.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Strategic Planning

*Environmental Assessment Outreach*

*Description:* The outreach to ATF stakeholders is part of the Bureau's

<sup>2</sup> The four noncarrier subsidiaries of Stagecoach that are intermediate in the corporate chain connecting Stagecoach with Coach are: SUS 1 Limited, SUS 2 Limited, Stagecoach Nevada (a Nevada general partnership formerly known as Stagecoach General Partnership), and SCH US Holdings Corp. (collectively, the Intermediate Subsidiaries).

<sup>3</sup> Control over Coach and its subsidiaries was approved in *Stagecoach Holdings plc—Control—Coach USA, Inc., et al.*, STB Docket No. MC-F-20948 (STB served July 22, 1999).

<sup>4</sup> Century is an Ontario corporation. It holds federally issued operating authority in Docket No. MC-293450, which authorizes it to provide charter and special services between points in the United States.

<sup>5</sup> Goodall's is a California corporation. It holds federally issued operating authority in Docket No. MC-148870, which authorizes it to provide charter and special services passenger transportation between points in the United States.

<sup>6</sup> All West is a California corporation. It holds federally issued operating authority in Docket No. MC-212056, which authorizes it to engage in charter and special operations between points in the United States (except Alaska and Hawaii) and to operate as a motor contract carrier under continuing contracts with persons requiring passenger service.

triennial environmental assessment. The Strategic Planning Office at ATF will use the information to determine the agency's internal strengths and weaknesses and external opportunities and risks.

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

*Estimated Number of Respondents:* 1,500.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* Other (triennial).

*Estimated Total Reporting Burden:* 450 hours.

*Clearance Officer:* Robert N. Hogarth (202) 927-8930, Bureau of Alcohol, Tobacco and Firearms, Room 3200, 650 Massachusetts Avenue, N.W., Washington, DC 20226.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 00-7752 Filed 3-28-00; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 20, 2000.

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 April 28, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1510.

*Revenue Procedure Number:* Revenue Procedure 96-60.

*Type of Review:* Extension.

*Title:* Procedure for Filing Forms W-2 in Certain Acquisitions.

*Description:* Information is required by the Internal Revenue Service to assist

predecessor and successor employers in complying with the reporting requirements under Code sections 6051 and 6011 for Forms W-2 and 941.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 553,500.

*Estimated Burden Hours Per*

*Respondent:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 110,700 hours.

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
[FR Doc. 00-7753 Filed 3-28-00; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 21, 2000

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 April 28, 2000 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0817.

*Regulation Project Number:* EE-28-78 Final.

*Type of Review:* Extension.

*Title:* Inspection of Applications for Tax Exemption and Applications for Determination Letters for Pension Plans.

*Description:* Internal Revenue Code (IRC) section 6104 requires applications for tax exempt status, annual reports of private foundations, and certain portions of returns to be open for public inspection. Some information may be withheld from disclosure. IRS needs the

information to comply with requests for public inspection of the above-named documents.

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

*Estimated Number of Respondents:* 42,370.

*Estimated Burden Hours Per Respondent:* 12 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 8,538 hours.

*OMB Number:* 1545-1507.

*Regulation Project Number:* INTL-656-87 Final.

*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 PFIC taxation and to verify income inclusions, excess distributions and deferred tax amounts.

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

*Estimated Number of Respondents:* 131,250.

*Estimated Burden Hours Per Respondent:* 45 minutes.

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

*Estimated Total Reporting Burden:* 100,000 hours.

*OMB Number:* 1545-1528.

*Revenue Procedure Number:* Revenue Procedure 97-15.

*Type of Review:* Extension.

*Title:* Remedial Payment Closing Agreement Program.

*Description:* This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145, and 147 of the Internal Revenue Code (IRC) of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Respondents:* Not-for-profit institution, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 50.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 30 minutes.