

In Finance Docket No. 32760 (Sub-No. 14), Tex Mex seeks certain terminal trackage rights, contingent upon the grant of the conditions sought in Finance Docket No. 32760 (Sub-No. 13). It requests an order pursuant to 49 U.S.C. 11103 permitting Tex Mex to use the following segments of HB&T terminal trackage in Houston, TX: (1) the HB&T line from the Quitman Street connection with SP to the HB&T's connection with UP at Gulf Coast Junction; and (2) the HB&T line from its connection with the SP at T. & N.O. Junction (Tower 81) to HB&T's connection with UP at Settegast Junction.

In Finance Docket No. 32760 (Sub-No. 15), Cen-Tex/South Orient seeks trackage rights in Texas, and the elimination of minimum payments and passenger restrictions on trackage rights over SP track from Alpine Junction, TX, to Paisano Junction, TX.<sup>5</sup>

In Finance Docket No. 32760 (Sub-No. 16), WEPCO seeks a grant of overhead trackage rights on behalf of Wisconsin Central (WC) or Canadian Pacific-Soo Line (CP/Soo) over the following UP rail lines: (1) between Chicago, IL, Milwaukee, WI, and Cleveland, WI, on the one hand, and on the other, WEPCO's Oak Creek Power Plant at Oak Creek, WI; (2) between the Oak Creek Power Plant and Cudahy Shop, Inc., a railcar repair facility located at Cudahy, WI; and (3) in the terminal areas of Chicago, IL, and Milwaukee, WI, as may be necessary or desirable to implement the operations described above.

In Finance Docket No. 32760 (Sub-No. 17), Magma, and its wholly owned subsidiaries, MAA and SMA, seek overhead trackage rights over the lines operated by SP between Magma, AZ, and Phoenix and Nogales, AZ, for the MAA, and between Hayden, AZ (via the Copper Basin Railway Company (CBRY), a switching carrier for the SP operating between Hayden and Magma), and Phoenix and Nogales for the SMA.

The responsive applications filed by CMTA, MRL, Entergy, Tex Mex, WEPCO, and Magma substantially comply with the applicable regulations, and therefore are being accepted for consideration by the Board.

The responsive application filed by Cen-Tex/South Orient does not comply with the applicable regulations. The application contains virtually none of the information required by 49 CFR

1180 for responsive applications, such as supporting information (49 CFR 1180.6), market analyses (49 CFR 1180.7), operational data (49 CFR 1180.8), and financial information (49 CFR 1180.9).<sup>6</sup> Because Cen-Tex/South Orient's responsive application is incomplete, it is being rejected by the Board.

The responsive applications are available for inspection in the Public Docket Room at the offices of the Board in Washington, DC. The responsive application filed by any particular responsive applicant may also be obtained upon request from that applicant's representative named above.

The responsive applications in Finance Docket No. 32760 (Sub-Nos. 10, 11, 12, 13, 14, 16, and 17) are consolidated for disposition with the primary application in Finance Docket No. 32760 (and all embraced proceedings). Service of an initial decision will be waived, and determination of the merits of these responsive applications will be made in the first instance by the Board itself. See 49 U.S.C. 11345(f) (as effective prior to January 1, 1996).

Interested persons may participate formally by submitting written comments regarding any or all of these responsive applications, subject to the filing and service requirements specified above. Such comments (referred to as "response[s]" in the procedural schedule, see 60 FR at 66994) should be filed with the Board by April 29, 1996. Comments should include the following: the commenter's position in support of or in opposition to the transaction proposed in the responsive application; any and all evidence, including verified statements, in support of or in opposition to such proposed transaction; and specific reasons why approval of such proposed transaction would or would not be in the public interest.

Because the responsive applications accepted for consideration in this decision contain proposed conditions to approval of the primary application in Finance Docket No. 32760, the Board will entertain no requests for affirmative relief with respect to these responsive applications. Parties may only participate in direct support of or in direct opposition to these responsive applications as filed.

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

*It is ordered:*

1. The responsive applications in Finance Docket No. 32760 (Sub-Nos. 10, 11, 12, 13, 14, 16 and 17) are accepted for consideration, and are consolidated for disposition with the primary application in Finance Docket No. 32760 (and all embraced proceedings).

2. The responsive application in Finance Docket No. 32760 (Sub-No. 15) is rejected.

3. The parties shall comply with all provisions as stated above.

Decided: April 5, 1996.

By the Board, Chairman Morgan, Vice Chairman Simmons, and Commissioner Owen.

Vernon A. Williams,

*Secretary.*

[FR Doc. 96-9129 Filed 4-11-96; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

March 25, 1996.

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 1980, Public Law 96-511. 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:* 1545-0731.

*Regulation ID Number:* PS-1-83 NPRM; PS-259-82 TEMP; and PS-262-82 Final.

*Type of Review:* Extension.

*Title:* Certain Elections under the Subchapter S Revision (PS-1-83 NPRM and PS-259-82 TEMP; and Definition of S Corporation (PS-262-82 Final).

*Description:* The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2), the refusal to consent to that election, or the revocation of that election. The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress.

<sup>5</sup> Specifically, Cen-Tex/South Orient seeks trackage rights over: (1) UPRR's Fort Worth line from Tower 55 to the UP Fort Worth connection with Railtran's line; (2) the UPRR Dallas connection with Railtran's line to the C.J. Yard in Dallas; (3) the SP line from Sulphur Springs, TX, to the KCS connection in Texarkana, TX/AR.

<sup>6</sup> Cen-Tex/South Orient did not, on or before the January 29, 1996 deadline, file a petition for waiver or clarification to have its responsive application designated a minor transaction. However, even if it had successfully done so, it has not filed the information necessary to support even a responsive application for a minor transaction.

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

*Estimated Number of Respondents:* 1,005.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Other (non-recurring).

*Estimated Total Reporting Burden:* 1,005 hours.

*OMB Number:* 1545-0819.

*Regulation ID Number:* 26 CFR 601.201.

*Type of Review:* Extension.

*Title:* Instructions for Requesting Rulings and Determination Letters.

*Description:* The National Office issues ruling letters and District Directors issue determination letters to taxpayers interpreting and applying the tax laws to a specific set of facts. The National Office also issues other types of letters. The procedural regulations set forth the instructions for requesting ruling and determination letters.

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

*Estimated Number of Respondents:* 271,914.

*Estimated Burden Hours Per Respondent:* 55 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 248,496 hours.

*OMB Number:* 1545-0854.

*Regulation ID Number:* LR-1214 Final.

*Type of Review:* Extension.

*Title:* Discharge of Liens.

*Description:* The Internal Revenue Service needs this information to determine if the taxpayer has equity in the property. This information will be used to determine the amount, if any, to which the tax lien attaches.

*Respondents:* Individuals or households, Farms.

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Per Respondent:* 24 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 200 hours.

*OMB Number:* 1545-1375.

*Regulation ID Number:* IA-5-92 Final.

*Type of Review:* Extension.

*Title:* Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

*Description:* These regulations provide for a joint election to have the regulations apply to certain bankruptcy cases. In a chapter 7 case, the written consent of the trustee must be obtained.

In a chapter 11 case, the election must be in the reorganization plan or in a court order.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 600,000.

*Estimated Burden Hours Per Respondent:* 1 hour.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 600,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

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#### Submission for OMB Review; Comment Request

March 26, 1996.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. 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.

U.S. Customs Service (CUS)

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* Notice of Detention.

*Description:* A response to the "Notice of Detention" of merchandise by the claimant to the property will help provide evidence of admissibility to Customs and facilitate the decision-making process to allow entry or deny entry of imported merchandise.

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

*Estimated Number of Respondents:* 250.

*Estimated Burden Hours Per Respondent:* 2 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 500 hours.

*OMB Number:* 1515-0087.

*Form Number:* CF 255.

*Type of Review:* Extension.

*Title:* Declaration for Unaccompanied Articles.

*Description:* Customs Form 255 is completed by each arriving person for each parcel or container which is to be sent from an insular possession at a later date. It is used for claim of benefit purposes to determine a traveler's allowable exemption.

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

*Estimated Number of Respondents:* 7,500.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,250 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, N.W., Washington, DC 20229.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

*Departmental Reports Management Officer.*

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#### Submission for OMB Review; Comment Request

March 29, 1996.

The Department of the 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.

Departmental Office/International Trade Data System Project Office

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* North American Trade Automation Prototype Application.

*Description:* The requested information is to identify volunteers to participate in the prototype test with the United States, Canada, and Mexico to improve the information exchange (electronic) involved in the execution of