

the effective date of the exemption (7 days after the exemption was filed).<sup>2</sup>

Cargill states that: (i) The rail lines do not connect; (ii) the transaction is not part of a series of anticipated transactions that would connect these railroads with each other or with any other railroad in their corporate family; and (iii) the transaction does not involve a Class I carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under sections 11324 and 11325 that involve only Class III rail carriers. Because this transaction involves Class III rail carriers only, the Board, under the statute, may not impose labor protective conditions for this transaction.

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. 33458, 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 K. Maser, III, Esq., Donelan, Cleary, Wood & Master, P.C., 1100 New York Avenue, N.W., Suite 750, Washington, DC 20005.

Decided: September 12, 1997.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 97-24963 Filed 9-18-97; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 9, 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 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, N.W., Washington, DC 20220.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1544.

*Form Number:* IRS Form 11212.

*Type of Review:* Extension.

*Title:* Statement of Amendment of Employee Benefit Plan.

*Description:* Form 11212 is part of a voluntary outreach program designed to ensure that retirement and pension plans are amended to conform to certain law changes. Completion of three questions on Form 11212 indicates, but does not guarantee, that the plan document has been properly amended.

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

*Estimated Number of Respondents:* 10,900.

*Estimated Burden Hours Per*

*Respondent:* 15 minutes.

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

*Estimated Total Reporting Burden:* 2,725 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. 97-24959 Filed 9-18-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 10, 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 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, N.W., Washington, DC 20220.

### Special Request

In order to conduct the opinion survey described below in October 1997, the Department of the Treasury is requesting that the Office of Management and Budget (OMB) review and approve this information collection by September 23, 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:* 1545-1432.

*Project Number:* M:SP:V 97-020-G.

*Type of Review:* Revision.

*Title:* Electronic Filing Program Opinion Survey.

*Description:* The purpose of this survey is to collect information to determine what tax practitioners (members of the National Society of Accountants (NSA) and the American Institute of Certified Public Accountants (AICPA)) like and dislike about the Electronic Filing Program. In addition, practitioners' suggestions on how to improve the program will help the IRS provide a more effective tool to the practitioners which should result in more returns filed electronically.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 45,000.

*Estimated Burden Hours Per*

*Response:* 15 minutes.

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

*Estimated Total Reporting Burden:* 9,000 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, Constitution Avenue, N.W., 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. 97-24960 Filed 9-18-97; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 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, Public Law 104-13. Copies of the submission(s) may be obtained by

<sup>2</sup> Applicant indicates that consummation of the transaction will occur within 85 days after July 10, 1997.

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:* 1545-0203.

*Form Number:* IRS Form 5329.

*Type of Review:* Revision.

*Title:* Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, Modified Endowment Contracts, and MSAs.

*Description:* This form is used to compute and collect taxes related to distribution from individual retirement arrangements (IRAs) and other qualified plans. These taxes are for excess contributions to an IRA, premature distributions from an IRA and other qualified retirement plans, excess accumulations in an IRA and excess distributions from qualified retirement plans. The data is used to help verify that the correct amount of tax has been paid.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 1,000,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—40 minutes

Learning about the law or the form—22 minutes

Preparing the form—35 minutes

Copying, assembling, and sending the form to the IRS—35 minutes

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,190,000 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. 97-24961 Filed 9-18-97; 8:45 am]

BILLING CODE 4830-01-U

#### DEPARTMENT OF THE TREASURY

##### Customs Service

##### Change of Address for Office of Regulations and Rulings

**AGENCY:** U.S. Customs Service, Department of the Treasury.

**ACTION:** Notice of change of address.

**SUMMARY:** The Office of Regulations and Rulings of the U.S. Customs Service is relocating on or about September 26-29, 1997, to the Ronald Reagan Building and International Trade Center at 1300 Pennsylvania Avenue, NW, Washington, DC. Consequently, all correspondence directed to the Office of Regulations and Rulings, including ruling requests and comments regarding pending Customs regulatory proposals, should be sent to the new address indicated below. Further, anyone wishing to view comments on regulatory projects will need to come to the new address. The phone numbers of the Office of Regulations and Rulings will also change. This document gives notice of the new address and phone numbers.

**FOR FURTHER INFORMATION CONTACT:** Joseph Clark, Regulations Branch, (202) 482-6970.

#### SUPPLEMENTARY INFORMATION:

##### Background

The Office of Regulations and Rulings (OR&R) of the U.S. Customs Service is relocating on or about September 26-29, 1997, to the the Ronald Reagan Building and International Trade Center at 1300 Pennsylvania Avenue, NW. Anyone wishing to submit comments on a regulatory proposal or submit a ruling request to the United States Customs Service should address the correspondence to: U.S. Customs Service, Office of Regulations and Rulings, 1300 Pennsylvania Avenue, NW., Washington, DC 20229, with either the Regulations Branch or other appropriate branch name inserted into the address.

##### Viewing Comments

As of September 29, 1997, anyone wishing to view comments that were addressed to the Regulations Branch of Customs on a proposal published in the **Federal Register** should come to the address set forth in the preceding paragraph. It is highly recommended that, until all offices at Customs have relocated, you call Joseph Clark at (202) 927-2340 before coming to schedule an appointment to view the comments.

##### Phone Numbers

The phone numbers for the Office of Regulations and Rulings as of September 26, 1997 are as follows:

Assistant Commissioner, OR&R—927-0760

Operational Oversight Division—927-0760

International Agreements Staff—927-2255

International Trade Compliance Division—927-2244

Regulations Branch—927-2340

Penalties Branch—927-2344

Entry Procedures and Carriers Branch—927-2320

Intellectual Property Rights Branch—927-2330

Value Branch—927-2399

Disclosure Law Branch—927-2333

Commercial Rulings Division 927-2244

Duty and Refund Determination

Branch—927-2077

Textile Branch—927-2380

Special Classification and Marking

Branch—927-2310

General Classification Branch—927-2388

Dated: September 15, 1997.

**Stuart P. Seidel,**

*Assistant Commissioner, Office of Regulations and Rulings.*

[FR Doc. 97-24952 Filed 9-18-97; 8:45 am]

BILLING CODE 4820-02-P

#### DEPARTMENT OF THE TREASURY

##### Internal Revenue Service

##### Proposed Collection; Comment Request for Revenue Procedure 97-43 and Revenue Ruling 97-39

**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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 97-43, Procedures for Electing Out of Exemptions Under Section 1.475(c)-1, and Revenue Ruling 97-39, Mark to Market Accounting Method for Dealers in Securities.

**DATES:** Written comments should be received on or before November 18, 1997 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the information collection should be directed to Carol Savage, (202) 622-3945, Internal Revenue