

information, the exemption is void *ab initio*.

PIRR has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by June 28, 1999. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) or by calling SEA, at (202) 565-1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), PIRR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by PIRR's filing of a notice of consummation by June 21, 2000, and

there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: June 4, 1999.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 99-15525 Filed 6-18-99; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 7, 1999.

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 July 21, 1999 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0001.

*Form Number:* IRS Form CT-1.

*Type of Review:* Extension.

*Title:* Employer's Annual Railroad Retirement Tax Return.

*Description:* Railroad employers are required to file an annual return to report employer and employee Railroad Retirement Tax Act (RRTA). Form CT-1 is used for this purpose. IRS uses the information insure that the employer has paid the correct tax.

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

*Estimated Number of Respondents/Recordkeepers:* 2,387.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

|                                                                       | CT-1 (part I)         | CT-1 (part II) |
|-----------------------------------------------------------------------|-----------------------|----------------|
| Recordkeeping .....                                                   | 10 hrs., 17 min ..... | 3 hrs., 7 min. |
| Learning about the law or the form .....                              | 12 hrs., 12 min ..... | 6 min.         |
| Preparing, copying, assembling, and sending the form to the IRS ..... | 6 hrs., 3 min .....   | 9 min.         |

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* hours.  
*OMB Number:* 1545-0014.  
*Form Number:* IRS Form 637.  
*Type of Review:* Extension.  
*Title:* Application for Registration (For Certain Excise Tax Activities).

*Description:* Form 637 is used to apply for excise tax registration. The registration applies to a person required to be registered under Internal Revenue Code (IRC) section 4101 for purposes of the federal excise tax on taxable fuel imposed by IRC 4041 and 4081; and to certain manufacturers or sellers and purchasers that must register under IRC 4222 to be exempt from the excise tax on taxable articles. The data is used to determine if the applicant qualifies for exemption. Taxable fuel producers are required by IRC 4101 to register with the Service before incurring any tax liability.

*Respondents:* Business or other for-profit, Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 2,000  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
*Recordkeeping—*10 hrs., 17 min.

Learning about the law or the form—1 hr., 56 min  
Preparing and sending the form to the IRS—1 hr., 41 min.

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

*Estimated Total Reporting/Recordkeeping Burden:* 27,780 hours.

*OMB Number:* 1545-0110.

*Form Number:* IRS Form 1099-DIV.

*Type of Review:* Extension.

*Title:* Dividends and Distributions.

*Description:* The form is used by the Internal Revenue Service to insure that dividends are properly reported as required by Code section 6042 and that liquidation and distributions are correctly reported as required by Code section 6043, and to determine whether payees are correctly reporting their income.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 140,560.

*Estimated Burden Hours Per*

*Respondent:* 16 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 29,099,759 hours.

*OMB Number:* 1545-0256.

*Form Number:* IRS Forms 941c and 941cPR.

*Type of Review:* Extension.

*Title:* Supporting Statement To Correct Information (941c); and Planilla Para La Correccion de Informacion (941cPR).

*Description:* These forms are used by employers to correct previously reported FICA or income tax data. It may be used to support a credit or adjustment claimed on a current return for an error in a prior return period. The information is used to reconcile wages and taxes previously reported or used to support a claim for refund, credit, or adjustment of FICA or income tax.

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

*Estimated Number of Respondents/Recordkeepers:* 958,050.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

| Form         | Hours per respondent |
|--------------|----------------------|
| 941c .....   | 9 hrs., 12 min.      |
| 941cPR ..... | 7 hrs., 44 min.      |

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 8,728,727 hours.  
*OMB Number:* 1545-0922.  
*Form Number:* IRS Forms 8329 and 8330.  
*Type of Review:* Extension.  
*Title:* Lender's Information Return for Mortgage Credit Certificates (MCCs) (8329); Issuer's Quarterly Information

Return for Mortgage Credit Certificates (MCCs) (8330).

*Description:* Form 8329 is used by lending institutions and Form 8330 is used by state and local governments to report on mortgage credit certificates (MCCs) authorized under Internal Revenue Code (IRC) section 25. IRS matches the information supplied by

lenders and issuers to ensure that the credit is computed properly.

*Respondents:* Business or other for-profit, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 10,500.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

|                                                 | Form 8329            | Form 8330       |
|-------------------------------------------------|----------------------|-----------------|
| Recordkeeping .....                             | 3 hrs., 35 min ..... | 4 hrs., 32 min. |
| Learning about the law or the form .....        | 1 hr. 0 min .....    | 1 hr., 17 min.  |
| Preparing and sending the form to the IRS ..... | 1 hr., 6 min .....   | 1 hr., 25 min.  |

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 71,400 hours.  
*OMB Number:* 1545-1079.  
*Form Number:* IRS Form 9041.  
*Type of Review:* Extension.  
*Title:* Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns.

*Description:* For 9041 is filed by fiduciaries of estates and trusts, partnerships, and plan sponsors/administrators as an application to file their returns electronically or on magnetic media; and by software developers, service bureaus and electronic transmitters to develop auxiliary services.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 3,000.

*Estimated Burden Hours Per Respondent:* 18 minutes.

*Frequency of Response:* Annually.  
*Estimated Total Reporting Burden:* 900 hours.

*OMB Number:* 1545-1110.  
*Form Number:* IRS Form 940-EZ.  
*Type of Review:* Extension.

*Title:* Employer's Annual Federal Unemployment (FUTA) Tax Return.  
*Description:* Form 940-EZ is a simplified form that most employers with uncomplicated tax situations (e.g., only paying unemployment contributions to one state and paying them on time) can use to pay their FUTA tax. Most small businesses and household employers use the form.

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

*Estimated Number of Respondents/Recordkeepers:* 4,089,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—6 hrs., 23 min.  
 Learning about the law or the form—58 min.  
 Preparing and sending the form to the IRS—59 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 32,075,163 hours.

*OMB Number:* 1545-1173.  
*Form Number:* IRS Form 8815.  
*Type of Review:* Revision.  
*Title:* Exclusion of Interest From Certain U.S. Savings Bonds Issued After 1989.

*Description:* If an individual redeems series I or series EE U.S. Savings Bonds issued after 1989 and pays a qualified higher education expenses during the year, the interest on the bonds may be excludable from income. Form 8815 is used by the individual to figure the amount of savings bond interest that is excludable.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 25,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—53 min.  
 Learning about the law or the form—13 min.

Preparing the form—38 min.  
 Copying, assembling, and sending the form to the IRS—34 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 51,470 hours.

*OMB Number:* 1545-1407.  
*Form Number:* IRS Form 8848.  
*Type of Review:* Extension.

*Title:* Consent to Extend the Time To Assess the Branch Profits Tax Under Regulations Sections 1.884-2(a) and (c).  
*Description:* Form 8848 is used by foreign corporations that have (a) completely terminated all of their U.S. trade or business within the meaning of Temporary Regulations section 1.884-2T(a) during the tax year or (b) transferred their U.S. assets to a domestic corporation in a transaction described in Code section 381(a), if the foreign corporation was engaged in a U.S. trade or business at that time.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—4 hrs., 4 min.  
 Learning about the law or the form—47 min.

Preparing and sending the form to the IRS—54 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 28,800 hours.

Clearance Officer: Garrick Shear, 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 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
 [FR Doc. 99-15595 Filed 6-18-99; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 10, 1999.

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.