

OMB Number: 1545-1260.  
Regulation Project Number: CO-62-89 Final.

Type of Review: Extension.

Title: Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitation on Corporate Net Operating Loss Carryforwards.

Description: The reporting requirements concerns the election a taxpayer may make to treat as the change date the effective date of a plan of reorganization in a title II or similar case rather than the confirmation date of a plan.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 10.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Other (once).

Estimated Total Reporting Burden: 1 hour.

OMB Number: 1545-1344.

Regulation Project Number: CO-30-92 Final.

Type of Review: Extension.

Title: Consolidated Returns—Stock Basis and Excess Loss Accounts, Earnings and Profits, Absorption of Deductions and Losses, Joining and Leaving Consolidated Groups, Worthless Stock Loss, Non-applicability of Section 357(c).

Description: The reporting requirements affect consolidated taxpayers who will be making elections (if made) to treat certain loss carryovers as expiring and an election (if made) allocating items between returns. The information will facilitate enforcement of consolidated return regulations.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 52,049.

Estimated Burden Hours Per Respondent: 45 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 18,600 hours.

OMB Number: 1545-1364.

Regulation Project Number: INTL-372-88 Final and INTL-401-88 Final.

Type of Review: Extension.

Title: Section 482 Cost Sharing Regulations (INTL-372-88); and Intercompany Transfer Pricing Regulations Under Section 482 (INTL-401-88).

Description: INTL-372-88: The information will be used to determine whether an entity is an eligible participant of a qualified cost sharing arrangement and whether each eligible participant is sharing the costs and benefits of intangible development on an arm's length basis.

INTL-401-888: This document contains regulations relating to the pricing of transfers of tangible property, intangible property, or services between related parties.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 7 hours, 51 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 7,850 hours.

OMB Number: 1545-1403.

Regulation Project Number: FI-46-93 Final.

Type of Review: Extension.

Title: Hedging Transactions.

Description: The information is required by the IRS to aid in administering the law and to prevent manipulation. The information will be used to verify that a taxpayer is properly reporting its business hedging transactions.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 110,000.

Estimated Burden Hours Per

Recordkeeper: 52 minutes.

Estimated Total Recordkeeping Burden: 95,000 hours.

OMB Number: 1545-1535.

Revenue Procedure Number: Revenue Procedure 97-19.

Type of Review: Extension.

Title: Timely Mailing Treated as

Timely Filing.

Description: Revenue Procedure 97-19 provides the criteria that will be used by the IRS to determine whether a private delivery service qualifies as a designated Private Delivery Service under section 7502 of the Internal Revenue Code.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5.

Estimated Burden Hours Per

Respondent: 613 hours, 48 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting Burden: 3,069 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. 00-11301 Filed 5-4-00; 8:45 am]

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## RAILROAD RETIREMENT BOARD

### Agency Forms Submitted for OMB Review

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35), the Railroad Retirement Board (RRB) has submitted the following proposal(s) for the collection of information to the Office of Management and Budget for review and approval.

#### Summary of Proposal(s)

(1) *Collection title:* Application for Spouse Annuity Under the Railroad Retirement Act.

(2) *Form(s) submitted:* AA-3.

(3) *OMB Number:* 3220-0042.

(4) *Expiration date of current OMB clearance:* 6/30/2000.

(5) *Type of request:* Revision of a currently approved collection.

(6) *Respondents:* Individuals or households.

(7) *Estimated annual number of respondents:* 8,500.

(8) *Total annual response:* 8,500.

(9) *Total annual reporting hours:* 4,717.

(10) *Collection description:* The Railroad Retirement Act provides for the payment of annuities to spouses of railroad retirement annuitants who meet the requirements under the Act. The application obtains information supporting the claim for benefits based on being a spouse of an annuitant. The information is used for determining entitlement to and amount of the annuity applied for.

#### Additional Information or Comments

Copies of the forms and supporting documents can be obtained from Chuck Mierzwa, the agency clearance officer (312-751-3363). Comments regarding the information collection should be addressed to Ronald J. Hodapp, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois, 60611-2092 and the OMB reviewer, Joe Lackey (202-395-7316), Office of Management and Budget, Room 10230, New Executive Office Building, Washington, DC 20503.

Chuck Mierzwa,

Clearance Officer.

[FR Doc. 00-11218 Filed 5-4-00; 8:45 am]

BILLING CODE 7905-01-M

## RAILROAD RETIREMENT BOARD

### Agency Forms Submitted for OMB Review

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995 (44

U.S.C. Chapter 35), the Railroad Retirement Board (RRB) has submitted the following proposal(s) for the collection of information to the Office of Management and Budget for review and approval.

#### Summary of Proposal(s)

(1) *Collection title:* Repayment of Debt.

(2) *Form(s) submitted:* G-421f.

(3) *OMB Number:* 3220-0169.

(4) *Expiration date of current OMB clearance:* 6/30/2000.

(5) *Type of request:* Extension of a currently approved collection.

(6) *Respondents:* Individuals or households.

(7) *Estimated annual number of respondents:* 300.

(8) *Total annual responses:* 300.

(9) *Total annual reporting hours:* 25.

(10) *Collection description:* Section 2 of the Railroad Retirement Act provides for payment of annuities to retired or disabled railroad employees, their spouses, and eligible survivors. When the RRB determines that an overpayment of RRA benefits has occurred, it initiates prompt action to notify the claimant of the overpayment and to recover the amount owed. The collection obtains information needed to allow for repayment by the claimant by credit card, in addition to the customary form of payment by check or money order.

#### Additional Information or Comments

Copies of the forms and supporting documents can be obtained from Chuck Mierzwa, the agency clearance officer (312-751-3363). Comments regarding the information collection should be addressed to Ronald J. Hodapp, Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois, 60611-2092 and the OMB reviewer, Joe Lackey (202-395-7316), Office of Management and Budget, Room 10230, New Executive Office Building, Washington, DC 20503.

**Chuck Mierzwa,**  
Clearance Officer.

[FR Doc. 00-11219 Filed 5-4-00; 8:45 am]

BILLING CODE 7905-01-M

## SECURITIES AND EXCHANGE COMMISSION

### Issuer Delisting; Notice of Application To Withdraw From Listing and Registration; (InterDigital Communications Corporation, Common Stock, \$.01 Par Value, and Series B Junior Participating Preferred Stock Rights) File No. 1-11152

April 28, 2000.

InterDigital Communications Corporation ("Company") has filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> to withdraw the securities described above ("Securities")<sup>3</sup> from listing registration on the American Stock Exchange LLC ("Amex") and under Section 12(b) of the Act.<sup>4</sup>

The Company, whose business relates to wireless communications technology, has determined to transfer trading in its Securities from the Amex to the National Market of the Nasdaq Stock Market, Inc. ("Nasdaq"), which the Company believes offers the most trading activity and best liquidity and exposure for the securities of technology companies. The Company has registered its Securities pursuant to Section 12(g) of the Act<sup>5</sup> by filing a Registration Statement on Form 8-A with the Commission on April 25, 2000. The Securities subsequently became designated for quotation and began trading on the Nasdaq National Market, and were simultaneously suspended from trading on the Amex, on April 26, 2000.

The Company has stated that it has complied with the Rules of the Amex governing the withdrawal of its Securities from listing and registration on the Exchange and that the Amex, in turn, has indicated that it will not oppose such withdrawal.

The Company's application relates solely to the withdrawal of the Securities from listing and registration on the Amex and shall have no effect upon the Securities' designation for quotation and trading on the Nasdaq National Market and registration under Section 12(g) of the Act.<sup>6</sup>

Any interested person may, on or before May 19, 2000, submit by letter to

the Secretary of the Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549-0609, facts bearing upon whether the application has been made in accordance with the rules of the Amex and what terms, if any, should be imposed by the Commission for the protection of investors. The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>7</sup>

**Jonathan G. Katz,**  
Secretary.

[FR Doc. 00-11333 Filed 5-4-00; 8:45 am]

BILLING CODE 8010-01-M

## SECURITIES AND EXCHANGE COMMISSION

[Investment Company Act Release No. 24430; 812-11194]

### SEI Investments Management Corporation, et al.; Notice of Application

April 28, 2000.

**AGENCY:** Securities and Exchange Commission ("SEC" or "Commission").

**ACTION:** Notice of application under: (a) Section 6(c) of the Investment Company Act of 1940 (the "Act") requesting an exemption from sections 12(d)(3) and 17(e) of the Act and rule 17e-1 under the Act; (b) sections 6(c) and 17(b) of the Act requesting an exemption from section 17(a) of the Act; and (c) section 10(f) of the Act requesting an exemption from section 10(f) of the Act.

**SUMMARY OF APPLICATION:** Applicants request an order to permit certain registered open-end management investment companies advised by several investment advisers to engage in principal and brokerage transactions with a broker-dealer affiliated with one of the investment advisers and to purchase securities in certain underwritings. The transactions would be between the broker-dealer and a portion of the investment company's portfolio not advised by the adviser affiliated with that broker-dealer. The order also would permit these investment companies not to aggregate certain purchases from an underwriting syndicate in which an affiliated person of one of the investment advisers is a

<sup>1</sup> 15 U.S.C. 78l(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> The Series B Junior Participating Preferred Stock Rights are currently attached to, and trade together with, shares of the Common Stock.

<sup>4</sup> 15 U.S.C. 78l(b).

<sup>5</sup> 15 U.S.C. 78l(g).

<sup>6</sup> *Id.*

<sup>7</sup> 17 CFR 200.30-3(a)(1).