

application, Conrail might lose some coal traffic and revenues for shipments that originate on NF&G lines acquired by CSXT, while CSXT would gain this traffic and revenue. Conrail and CSXT have made arrangements for Conrail to be able to honor its sole remaining transportation contract to haul coal originating on the old NF&G. Until the contract expires, CSXT will haul the coal to a Conrail interchange in Columbus, OH, and the coal will be delivered from there.

Applicants maintain that the proposal would have little effect on competition in any affected market or region. They assert that Conrail and CSXT do not compete in the same market, and that there is no market demand for CSXT to haul coal over the Swiss segment, or for Conrail to haul coal over the remaining NF&G lines CSXT will acquire. Moreover, CSXT indicates that there is no market demand for it to haul coal from mines on Conrail's Peters Creek Branch, connecting to that portion of the NF&G lines that Conrail will acquire.

Applicants anticipate that the transaction will have only a slight effect on employees. They indicate that CSXT employees currently perform all operations on NF&G trackage, including maintenance and train dispatching. After Conrail acquires the Swiss segment, it will assume maintenance functions on that line and thus CSXT maintenance of way employees would lose that work to Conrail employees. The transaction will also preclude Conrail from operating over NF&G trackage acquired by CSXT, but Conrail does not currently operate over that trackage. They anticipate that the Board will impose the conditions in *New York Dock Ry.—Control—Brooklyn Eastern Dist.*, 360 I.C.C. 60 (1979), to protect employees affected by this transaction.

Under 49 CFR 1180, we must determine whether a proposed transaction is major, significant, or minor. The proposed transaction, which involves two Class I carriers seeking to acquire the assets of their jointly-owned short line railroad, has no regional or national significance and will clearly not have any anticompetitive effects. Accordingly, we find the proposal to be a minor transaction under 49 CFR 1180.2(c), as now defined under 49 U.S.C. 11325(a). Because the application substantially complies with the applicable regulations governing minor transactions, we are accepting it for consideration.

The application and exhibits are available for inspection in the Public Docket Room at the Offices of the Surface Transportation Board in Washington, DC. In addition, they may

be obtained upon request from applicants' representatives named above.

Interested persons, including government entities, may participate in this proceeding by submitting written comments. Any person who files timely comments will be considered a party of record if the person so requests. No petition for leave to intervene need be filed.

Consistent with 49 CFR 1180.4(d)(1)(iii), written comments must contain:

(a) The docket number and title of the proceeding;

(b) The name, address, and telephone number of the commenting party and its representative upon whom service shall be made;

(c) The commenting party's position, i.e., whether it supports or opposes the proposed transaction;

(d) A statement whether the commenting party intends to participate formally in the proceeding, or merely comment on the proposal;

(e) If desired, a request for an oral hearing with reasons supporting this request; the request must indicate the disputed material facts that can be resolved only at a hearing; and

(f) A list of all information sought to be discovered from applicant carriers.

Because we have determined that this proposal is a minor transaction, no responsive applications will be permitted. The time limits for processing this transaction are set forth at 49 U.S.C. 11325(d).

Discovery may begin immediately. We admonish the parties to resolve all discovery matters expeditiously and amicably.

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

It is ordered:

1. This application is accepted for consideration under 49 U.S.C. 11323-25 as a minor transaction under 49 CFR 1180.2(c).

2. The parties shall comply with all provisions stated above.

3. The decision is effective on February 15, 1996.

Decided: February 8, 1996.

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

Vernon A. Williams,

Secretary.

[FR Doc. 96-3411 Filed 2-14-96; 8:45 am]

BILLING CODE 4915-00-P-M

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Agency Information Collection Activities; Comment Request

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. Currently, the IRS is soliciting comments concerning the following existing regulations: INTL-292-90 (Regulation section 301.6114-1); INTL-361-89 (Regulation sections 301.6114-1 and 301.6712-1); INTL-103-89 (Regulation sections 301.6114-1T and 301.6712-1T); and INTL-121-90 (Regulation section 301.6114-1(b)(8) and 301.7701(b)-7(a)(4)(iv)(C), Treaty-Based Return Positions.

DATES: Written comments should be received on or before April 15, 1996, 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 Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Treaty-Based Return Positions. *OMB Number:* 1545-1126.

Regulation Project Number: INTL-292-90 Final; INTL-361-89 Final; INTL-103-89 Temporary; and INTL-121-90 Notice of proposed rulemaking.

Abstract: Regulation section 301.6114-1 sets forth reporting requirements under Code section 6114 relating to treaty-based return positions. Persons or entities subject to these reporting requirements must make the required disclosure on a statement attached to their return or be subject to a penalty. Section 301.7701(b)-7(a)(4)(iv)(C) sets forth the reporting requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the U.S. Persons subject to this reporting requirement must enter into an agreement with the S corporation to

withhold tax pursuant to procedures prescribed by the Commissioner.

Current Actions: There is no change to the collection of information in these existing regulations.

Type of Review: Extension of OMB approval.

Affected Public: Individuals and businesses or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 5,000 hours.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection request.

Approved: February 9, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-3501 Filed 2-14-96; 8:45 am]

BILLING CODE 4830-01-U-M

Agency Information Collection Activities; Comment Request

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.

Currently, the IRS is soliciting comments concerning an existing notice of proposed rulemaking, EE-84-89, Changes with Respect to Prizes and Awards and Employee Achievement Awards. (Regulation section 1.74-1(c)).

DATES: Written comments should be received on or before April 15, 1996, 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 Service, Room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Changes with Respect to Prizes and Awards and Employee Achievement Awards.

OMB Number: 1545-1100.

Rulemaking Project Number: EE-84-89 Notice of Proposed Rulemaking.

Abstract: This regulation requires recipients of prizes and awards to maintain records to determine whether a qualifying designation has been made. The affected public are prize and award recipients who seek to exclude the cost of a qualifying prize or award.

Current Actions: There is no change to this existing notice of proposed rulemaking.

Type of Review: Extension of OMB approval.

Affected Public: Individuals or households.

Estimated Number of Respondents: 5,100.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 1,275 hours.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection requests.

Approved: February 9, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

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Agency Information Collection Activities; Comment Request

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.

Currently, the IRS is soliciting comments concerning an existing final regulation, LR-218-78, Product Liability Losses and Accumulations for Product Liability Losses. (Regulation section 1.172-13(c)).

DATES: Written comments should be received on or before April 15, 1996, 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 Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Product Liability Losses and Accumulations for Product Liability Losses.

OMB Number: 1545-0863.

Regulation Project Number: LR-218-78, Final.

Abstract: Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. The election is made by attaching a statement to the tax return. This statement will enable the IRS to monitor compliance with the statutory requirements.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Businesses or other for-profit organizations.

Estimated Number of Respondents: 5,000.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 2,500 hours.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Written comments should address the accuracy of the burden estimates and ways to minimize burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection request.

Approved: February 9, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-3499 Filed 2-14-96; 8:45 am]

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