

purposes, on consignee unloading activities.

Within the 20-day time period provided in 49 CFR 107.211(a), HASA, Inc., The Society of the Plastics Industry, Inc.; National Propane Gas Association; Pioneer Chlor Alkali Company, Inc.; National Tank Truck Carriers, Inc.; and Chlorine Institute, Inc. and Chemical Manufacturers' Association (Petitioners) filed petitions for reconsideration of RSPA's determinations. The petitioners raised numerous issues regarding the on-site handling and transportation of hazardous materials, and questioned whether certain transportation and unloading activities are regulated under the HMR.

RSPA currently is engaged in a rulemaking, RSPA Docket HM-223, which directly addresses the issues raised by the petitioners. In recent years, RSPA has issued a number of interpretations, inconsistency rulings and preemption determinations in response to public requests for clarification regarding the meaning of the term "transportation in commerce" and whether particular activities fall under that term and, thus, are subject to the HMR. Although these documents are publicly available, the regulated industry, Federal agencies, States, local governments, and Indian tribes have not been consistently aware of their existence and availability. Furthermore, some of the interpretations and decisions in these documents need to be revised in light of changes in DOT's, and other Federal agencies', statutory authority. In Docket HM-223, RSPA is proposing to consolidate, clarify, and revise, as necessary, these interpretations, rulings and decisions, and make them part of the HMR.

Based on the above, RSPA will defer issuing a decision with respect to the petitions for reconsideration until the rulemaking is completed. RSPA is taking this action in order to avoid prejudging issues which are more appropriately handled through the notice-and-comment process under the Administrative Procedure Act, 5 U.S.C. 553. An Advance Notice of Proposed Rulemaking; Notice of Public Meeting, under RSPA Docket HM-223 will be published in the Federal Register at a later date.

Issued in Washington, DC on July 18, 1996.

Alan I. Roberts,

Associate Administrator for Hazardous Materials Safety.

[FR Doc. 96-18821 Filed 7-23-96; 8:45 am]

BILLING CODE 4910-60-P

## Surface Transportation Board <sup>1</sup>

[STB Finance Docket No. 32968 (Sub-No. 1)]

### CAGY Industries, Inc.—Acquisition of Control Exemption—Luxapalila Valley Railroad, Inc.

AGENCY: Surface Transportation Board.

ACTION: Petition for exemption.

**SUMMARY:** Acting under 49 U.S.C. 10502(a), the Board exempts from regulation under 49 U.S.C. 11323-25 the resumption of control of Luxapalila Valley Railroad, Inc., by CAGY Industries, Inc. This matter is related to a notice of exemption in STB Finance Docket No. 32968, published in the Federal Register on June 5, 1996, at 61 FR 28638.

**DATES:** This exemption will be effective on August 23, 1996. Petitions to stay must be filed by August 5, 1996. Petitions to reopen must be filed by August 13, 1996.

**ADDRESSES:** Send pleadings referring to Finance Docket No. 32968 (Sub-No. 1) to: (1) Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, D.C. 20423; and (2) petitioner's representative: Patricia E. Kolesar, Esq., STB Finance Docket 32968 (Sub-No. 1) Slover & Loftus, 1224 Seventeenth Street, N.W., Washington, D.C. 20036.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar, (202) 927-5660. [TDD for the hearing impaired: (202) 927-5721.]

**SUPPLEMENTARY INFORMATION:** Additional information is contained in the Board's full decision in STB Finance Docket No. 32968 (Sub-No. 1). To purchase a copy of the full decision, write to, call, or pick up in person from DC News & Data, Inc., Room 2229, 1201 Constitution Avenue, N.W., Washington, DC 20423. Telephone: (202) 289-4357/4359. [Assistance for the hearing impaired is available through TDD services at (202) 927-5721.]

Decided: July 11, 1996.

<sup>1</sup> The ICC Termination Act of 1995, Pub. L. No. 104-88, 109 Stat. 803, which was enacted on December 29, 1995, and took effect on January 1, 1996, abolished the Interstate Commerce Commission and transferred certain functions to the Surface Transportation Board (Board). This notice relates to functions that are subject to Board jurisdiction pursuant to 49 U.S.C. 10502 and 11323-25.

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

Vernon A. Williams,

Secretary.

[FR Doc. 96-18793 Filed 7-23-96; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission To OMB for Review; Comment Request

July 15, 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 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.

Internal Revenue Service (IRS)

*OMB Number:* 1545-1409.

*Form Number:* IRS Form 8842.

*Type of Review:* Extension.

*Title:* Election To Use Different Annualization Periods for Corporate Estimated Tax.

*Description:* Form 8842 is a form used by corporations (including S corporations), tax-exempt organizations subject to the unrelated business income tax, and private foundations to annually elect the use of an annualization period in section 6655(e)(2)(C) (i) or (ii) for purposes of figuring the corporation's estimated tax payments under the annualized income installment method.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—1 hr., 55 min.

Learning about the law or the form—6 min.

Preparing and sending the form to the IRS—8 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 4,280.

*Clearance Officer:* Garrick Shear (202)

622-3869, Internal Revenue Service,

Room 5571, 1111 Constitution

Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202)

395-7340, Office of Management and

Budget, Room 10226, New Executive

Office Building, Washington, DC  
20503.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
[FR Doc. 96-18731 Filed 7-23-96; 8:45 am]  
BILLING CODE 4830-01-P

### Submission To OMB for Review; Comment Request

July 15, 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 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.

Internal Revenue Service (IRS)

*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 1.884-2T (a) and (c).

*Description:* Form 8848 will be used by foreign corporations that have (a) completely terminated all of their U.S. trade or business within the meaning of Regulations section 1.884-2T(a) during the tax year or (b) transferred their U.S. assets to domestic corporation in a transaction described in 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 hr., 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 (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224

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

Office Building, Washington, DC  
20503.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
[FR Doc. 96-18732 Filed 7-23-96; 8:45 am]  
BILLING CODE 4830-01-P

### Submission To OMB for Review; Comment Request

July 15, 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.

Internal Revenue Service (IRS)

*OMB Number:* 1545-1073.

*Form Number:* IRS Form 8801.

*Type of Review:* Extension.

*Title:* Credit For Prior Year Minimum Tax—Individuals, Estates and Trusts.

*Description:* Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

*Respondents:* Individual or households.

*Estimated Number of Respondents/Recordkeepers:* 38,744.

*Estimated Burden Hours Per*

*Respondent/Recordkeeper:*

Recordkeeping—1 hr., 33 min.

Learning about the law or the form—1 hr., 13 min.

Preparing the form—1 hr., 0 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 157,301 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.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
[FR Doc. 96-18733 Filed 7-23-96; 8:45 am]  
BILLING CODE 4830-01-M

### Submission To OMB for Review; Comment Request

July 16, 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 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.

Internal Revenue Service (IRS)

*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 pay 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 hr., 23 min.

Learning about the law or the form—7 min.

Preparing and sending the form to the IRS—34 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 27,618,153 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.

Dale A. Morgan,  
*Departmental Reports, Management Officer.*  
[FR Doc. 96-18734 Filed 7-23-96; 8:45 am]  
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