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Decided: February 4, 1999.

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

Vernon A. Williams,

Secretary.

[FR Doc. 99-3208 Filed 2-9-99; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form SS-8

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

DATES: Written comments should be received on or before April 12, 1999, 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 form and instructions should be directed to Faye Bruce, (202) 622-6665, Internal Revenue Service, Room 5577, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

OMB Number: 1545-0004.

Form Number: SS-8.

Abstract: Form SS-8 is used by employers and workers to furnish information to IRS in order to obtain a determination as to whether a worker is an employee for purposes of Federal employment taxes and income tax withholding. IRS uses the information on Form SS-8 to make the determination.

Current Actions: There are no changes being made to the Form SS-8 at this time.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit institutions, Federal government, farms, and state, local or tribal governments.

Estimated Number of Respondents: 9,730.

Estimated Time Per Respondent: 35 hrs., 53 mins.

Estimated Total Annual Burden Hours: 349,210.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

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. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the

information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 29, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-3282 Filed 2-9-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Request for Information on Impact To Discontinue Use of Magnetic Tape for Federal Tax Deposits

SUMMARY: This announcement requests current transmitters of tax payment information through the Federal Tax Deposit System on magnetic tape to send their comments to the Internal Revenue Service (IRS) on the impact of eliminating this program for tax periods beginning after December 31, 1999.

Background

The North American Free Trade Agreement Implementation Act (NAFTA) mandates that the Secretary of the Treasury (Secretary) phase-in the collection of a minimum percentage of certain types of depository taxes by electronic funds transfer (EFT) and develop and implement an EFT system for the collection of such taxes. The Secretary has delegated responsibility to the IRS for the former and to the Financial Management Service (FMS) for the latter. The IRS is responsible for identifying the actions necessary to reach the minimum percentage requirements. Elimination of magnetic tape for federal tax deposits is one of the steps needed to achieve those goals. Please submit your comments in writing to Melvyn S. Barkin by March 5, 1999, on the impact of discontinuing the submission of magnetic tape for federal tax deposits.