

exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) [formerly 10505(d)] may be filed at any time. The filing of a petition to revoke will not stay the transaction. Pleadings must be filed with the Board and served on: Robert J. Cooney, Norfolk Southern Corporation, 3 Commercial Place, Norfolk, VA 23510-2191.

As a condition to use of this exemption, any employees adversely affected by the trackage rights will be protected pursuant to *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

Decided: January 17, 1996.

By the Board, David M. Konschnik,
Director, Office of Proceedings.
Vernon A. Williams,
Secretary.
[FR Doc. 96-1053 Filed 1-23-96; 8:45 am]
BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Public Information Collection Requirements Submitted to OMB for Review

January 3, 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 1980, Public Law 96-511. 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.

Special Request: In order to conduct the survey described below in early February 1996, the Department of Treasury is requesting Office of Management and Budget (OMB) review and approval of this information collection by January 17, 1996. To obtain a copy of this information collection, please write to the IRS Clearance Officer at the address listed below. Internal Revenue Service (IRS)

OMB Number: 1545-1432.

Project Number: PC:V 95-019-G.

Type of Review: Revision.

Title: Problem Resolution Program (PRP) Case Processing Customer Opinion Survey.

Description: Over the last two years, IRS has made changes to its case processing quality standards. In light of

these changes, the duration of time since IRS last solicited customer feedback, considerable costs of processing case work and measuring results, IRS needs to determine whether the data it is gathering, especially on the timeliness, accuracy and communication elements of its case work reflects the perception of its customers on elements.

Respondents: Individuals or households.

Estimated Number of Respondents: 400.

Estimated Burden Hours per Respondent: 7 minutes, 30 seconds.

Frequency of Response: Other.

Estimated Total Reporting Burden: 50 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.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 96-1009 Filed 1-23-96; 8:45 am]

BILLING CODE 4830-01-P

Public Information Collection Requirements Submitted to OMB for Review

January 3, 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 1980, Public Law 96-511. 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. U.S. Customs Service (CUS)

OMB Number: 1515-0088.

Form Number: None.

Type of Review: Extension.

Title: Foreign Assembler's Declaration (With Endorsement By Importer).

Description: The information is used to substantiate a claim for duty free treatment of U.S. fabricated components sent abroad for assembly and subsequently returned to the United States.

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

Estimated Number of Respondents/Recordkeepers: 2,730.

Estimated Burden Hours Per

Respondent/Recordkeeper: 50 minutes.

Frequency of Response: Other (with every importation of merchandise under this tariff classification).

Estimated Total Reporting/Recordkeeping Burden: 302,402 hours.

OMB Number: 1515-0157.

Form Number: None.

Type of Review: Extension.

Title: Exportation of Used Self-Propelled Vehicles.

Description: This information collection requires the submission of documents verifying vehicle ownership of exporters for exportation of vehicles in the United States.

Respondents: Business or other for-profit, Individuals or households, not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 500,000.

Estimated Burden Hours Per

Respondent/Recordkeeper: 10 minutes.

Frequency of Response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 83,330 hours.

Clearance Officer: Norman Waits (202) 927-1551, U.S. Customs Service, Printing and Records Management Branch, Room 6426, 1301 Constitution Avenue, N.W., Washington, DC 20229.

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
[FR Doc. 96-1010 Filed 1-23-96; 8:45 am]

BILLING CODE 4820-02-P

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 an existing regulation, 26 CFR 601.201, Instructions for Requesting Rulings and Determination Letters.

DATES: Written comments should be received on or before March 25, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Instructions for Requesting Rulings and Determination Letters.

OMB Number: 1545-0819.

Regulation Project Number: 26 CFR 601.201.

Abstract: The IRS issues ruling letters and determination letters to taxpayers interpreting and applying the tax laws to a specific set of facts. The procedural regulations set forth the instructions for requesting ruling and determination letters.

Current Actions: There is no change to the collection of information in this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: All taxpayers.

Estimated Number of Respondents: 271,914.

Estimated Time Per Respondent: The estimated annual burden per respondent varies from 15 minutes to 1 hour, depending on individual circumstances, with an estimated average of 55 minutes.

Estimated Total Annual Burden Hours: 248,496.

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: January 17, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-1064 Filed 1-23-96; 8:45 am]

BILLING CODE 4830-01-P

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 (IA-5-92), Carryover of Passive Activity Losses and Credits and At Risk Losses to Bankruptcy Estates of Individuals.

DATES: Written comments should be received on or before March 25, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Carryover of Passive Activity Losses and Credits and at Risk Losses to Bankruptcy Estates of Individuals.

OMB Number: 1545-1375.

Regulation Project Number: IA-5-92 Final.

Abstract: These regulations provide rules for the carryover of a debtor's passive activity loss and credit under section 469 and any "at risk" losses under section 465 to the bankruptcy estate. The regulations apply to cases under chapter 7 or chapter 11 of title 11 of the United States Code.

Current Actions: There is no change to the collection of information in this existing regulation.

Type of Review: Extension of OMB approval.

Affected Public: Individuals or households.

Estimated Number of Respondents: 600,000.

Estimated Time per Respondent: The estimated annual burden per respondent varies from .5 hour to 1.5 hour, depending on individual circumstances, with an estimated average of 1 hour.

Estimated Total Annual Burden Hours: 600,000.

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: January 17, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-1062 Filed 1-23-96; 8:45 am]

BILLING CODE 4930-01-P

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 existing regulations, PS-1-83 and PS-259-82, Certain Elections under the Subchapter S Revision Act of 1982; and PS-262-82, Definition of an S Corporation.

DATES: Written comments should be received on or before March 25, 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 Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Certain Elections under the Subchapter S Revision Act of 1982; and Definition of an S Corporation.

OMB Number: 1545-0731.

Regulation Project Number: PS-1-83 Notice of Proposed Rulemaking; PS-259-82 Temporary; PS-262-82 Final.