

Docket No. 34360 must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Michael G. Hart, 220 Sierra Avenue, Oakdale, CA 95361 and David Magaw, 341 Industrial Way, Woodland, CA 95776.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: June 13, 2003.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 03-15779 Filed 6-20-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 16, 2003.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 23, 2003 to be assured of consideration.

### Departmental Offices/OASIA/Office of International Affairs

*OMB Number:* 1505-0121.

*Form Number:* None.

*Type of Review:* Extension.

*Title:* Regulations Pertaining to Mergers, Acquisitions and Takeovers by Foreign Persons.

*Description:* Treasury disseminates to other agencies that are members of the Committee on Foreign Investment in the United States information collected under the regulations from parties involved in a foreign acquisition of a U.S. company in order to do a national security analysis of the acquisition.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 60.

*Estimated Burden Hours Per*

*Respondent:* 60 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 3,600 hours.

*Clearance Officer:* Lois K. Holland (202) 622-1563, Departmental Offices, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 03-15743 Filed 6-20-03; 8:45 am]

**BILLING CODE 4811-16-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

June 10, 2003.

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 11000, 1750 Pennsylvania Avenue, NW. Washington, DC 20220.

**DATES:** Written comments should be received on or before July 23, 2003 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0771.

*Regulation Project Number:* EE-63-88 Final and Temporary, IA-140-86 Temporary, and REG-209785-95 Final.

*Type of Review:* Extension.

*Title:* EE-63-88 Final and Temporary Regulations: Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 Temporary; Fringe Benefits; Listed Property; and REG-209785-95 Final: Substantiation of Business Expenses.

*Description:* EE-63-88: This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general specific rules for the valuation of taxable fringe benefits in accordance with Code

sections 61 and 132. The regulation also provides guidance on exclusions from gross income for certain fringe benefits. IA-140-86: This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment, and gift expenses be substantiated with adequate records in accordance with Code section 274(d). This regulation also provides guidance on the taxation of fringe benefits and clarifies the types of records that are generally necessary to substantiate any deduction or credit for listed property. REG-209785-95: This regulation provides that taxpayers who deduct, or reimburse employees for, business expenses for travel, entertainment, gifts, or listed property are required to maintain certain records, including receipts, for expenses of \$75 or more. The regulation amends existing regulations by raising the receipt threshold from \$25 to \$75.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents/Recordkeepers:* 28,582,150.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 37,922,688 hours.

*OMB Number:* 1545-1014.

*Form Number:* IRS Form 1066.

*Type of Review:* Revision.

*Title:* Form 1066: U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return; Schedule Q (Form 1066): Quarterly Notice to Residual Interest Holder of REMIC Taxable Income or Net Loss Allocation.

*Description:* Form 1066 and Schedule Q (Form 1066) are used by real estate mortgage investment conduit (REMIC) to figure its tax liability and income and other tax-related information to pass through to its residual holders. IRS uses the information to determine the correct tax liability of the REMIC and its residual holders.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 4,917.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

|   | Form 1066            | Schedule Q (Form 1066) |
|---|----------------------|------------------------|
| Recordkeeping .....                                   | 32 hr., 3 min .....  | 6 hr., 27 min.         |
| Learning about the law or the form .....              | 8 hr., 51 min .....  | 1 hr., 40 min.         |
| Preparing the form .....                              | 12 hr., 33 min ..... | 1 hr., 52 min.         |
| Copying, assembling, and sending the form to the IRS. |                      |                        |

*Frequency of Response:* Quarterly, Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 758,989 hours.

*OMB Number:* 1545-1035.  
*Form Number:* IRS Form 8611.  
*Type of Review:* Revision.

*Title:* Recapture of Low-Income Housing Credits.

*Description:* Internal Revenue Code (IRC) section 42 permits owners of residential rental projects providing low-income housing to claim a credit against their income tax. If the property is disposed of or it fails to meet certain requirements over a 15-year compliance period and a bond is not posted, the owner must recapture on Form 8611 part of the credit(s) taken in prior years.

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

*Estimated Number of Respondents/Recordkeepers:* 1,200.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—7 hr., 39 min.  
 Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 10 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 10,841 hours.

*OMB Number:* 1545-1480.  
*Regulation Project Number:* REG-107047-00 Final.

*Type of Review:* Extension.  
*Title:* Hedging Transactions.

*Description:* The information is required by the IRS to aid it 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 Respondents/Recordkeepers:* 127,100.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 1 hour, 20 minutes.

*Frequency of Response:* Other (one-time).

*Estimated Total Reporting/Recordkeeping Burden:* 171,050 hours.

*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111

Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-15744 Filed 6-20-03; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 16, 2003.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before July 23, 2003 to be assured of consideration.

**Internal Revenue Service (IRS)**

*OMB Number:* New.

*Form Number:* None.

*Type of Review:* New collection.

*Title:* IRS Taxpayer Advocate Service Benchmark Survey, Focus Group and Telephone Interview.

*Description:* In September 2002, the Taxpayer Advocate Service (TAS) completed an extensive one-year research program that identified its target audience far more definitively. The research program showed that the actual target was much broader and included a wide mix of different life circumstances—ranging from Affluent Families and Empty Nesters at the higher end of the income scale, to the Stable Middle Class in the center, to the Surviving Spouses, Struggling Young Families, and Unmarried Poor at the

lower end of the income scale. The research also showed that Small Business Owners are an important element of the target audience, while Non-English Speaking Taxpayers are not as important as had been believed (with the latter segment being no more prevalent in the TAS target audience than in the Total Taxpayer audience). TAS is planning communications to the Underserveds, with a focus on four key segments of the Underserved audience—Surviving Spouses, Struggling Young Families, Unmarried Poor, and Small Business Owners. It is necessary to conduct a marketing research effort to guide development of new communications and track their impact, while continuing the tracking of the target audience that is a part of the overall research strategy of TAS.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,180.

*Estimated Burden Hours Per Respondent:* 5 hours, 26 minutes.

*Frequency of Response:* Other.

*Estimated Total Reporting Burden:* 6,422 hours.

*OMB Number:* 1545-1820.

*Revenue Procedure Number:* Revenue Procedure 2003-33.

*Type of Review:* Extension.

*Title:* Section 9100 Relief for 338 Elections.

*Description:* Pursuant to § 301.9100-3 of the Procedure and Administration Regulations, this procedure grants certain taxpayers an extension of time to file an election described in § 338(a) or § 338(h)(10) of the Internal Revenue Code to treat the purchase of the stock of a corporation as an asset acquisition.

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

*Estimated Number of Respondents:* 60.

*Estimated Burden Hours Per Respondent:* 5 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 300 hours.

*Clearance Officer:* Glenn Kirkland (202) 622-3428, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr. (202) 395-7316, Office of Management