

served on petitioner's representative, Robert T. Opal, 1416 Dodge Street, Room 830, Omaha, NE 68179.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar (202) 565-1600. [TDD for the hearing impaired 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:**

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: Da-To-Da Office Solutions, Suite 210, 1925 K Street, NW, Washington, DC 20006. Telephone: (202) 289-4357. [Assistance for the hearing impaired is available through TDD services 1-800-877-8339.]

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: June 19, 2000.

By the Board, Chairman Morgan, Vice Chairman Burkes, and Commissioner Clyburn.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 00-15969 Filed 6-22-00; 8:45 am]

**BILLING CODE 4915-00-P**

**DEPARTMENT OF TRANSPORTATION**

**Bureau of Transportation Statistics**

[Docket No. BTS-99-6375]

**Motor Carrier Financial and Operating Information; Requests for Exemption From Public Release of Reports**

**AGENCY:** Bureau of Transportation Statistics, DOT.

**ACTION:** Notice.

**SUMMARY:** Class I and Class II motor carriers of property and household goods are required to file annual and quarterly reports with the Bureau of Transportation Statistics (BTS). As provided by statute, carriers may request that their reports be withheld from public release. On October 25, 1999, BTS invited comments on several requests submitted by carriers (64 FR 57512). BTS has issued its decisions and these are available through the DOT Dockets Management System. Please follow the instructions listed below.

**ADDRESSES:** You can read BTS's decision on the exemption requests using the DOT Dockets Management System. This is located at the Department of Transportation, 400 Seventh Street, SW., Room PL-401, Washington, DC 20590, and is open from 10 a.m. to 5 p.m., Monday through Friday, except federal holidays. Internet users can access the Dockets Management System at <http://>

[dms.dot.gov](http://dms.dot.gov). Please follow the instructions online for more information and help. The exemption requests and public comments on them are also available through this system.

**FOR FURTHER INFORMATION CONTACT:**

David Mednick, K-1, Bureau of Transportation Statistics, 400 Seventh Street, SW., Washington, DC 20590; (202) 366-8871; fax: (202) 366-3640; e-mail: [david.mednick@bts.gov](mailto:david.mednick@bts.gov).

**Ashish Sen,**

*Director.*

[FR Doc. 00-15846 Filed 6-22-00; 8:45 am]

**BILLING CODE 4910-FE-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 16, 2000.

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. **DATES:** Written comments should be received on or before July 24, 2000 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:* Taxation of Fringe Benefits and Exclusions from Gross Income for Certain Fringe Benefits (EE-63-88); Fringe Benefits; Listed Property (IA-140-86); and Substantiation of Business Expenses (REG-209785-95).

*Description: EE-63-88:* This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and 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). The 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 hr., 18 min.

*Frequency of Response:* On occasion.

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

*Clearance Officer:* Garrick Shear, Internal Revenue Service, Room 5244, 1111 Constitution Avenue, NW, Washington, DC 20224.

*OMB Reviewer:* Alexander T. Hunt, (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Mary A. Able,**

*Departmental Reports Management Officer.*

[FR Doc. 00-15879 Filed 6-22-00; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

June 16, 2000.

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.