

the line.<sup>6</sup> If consummation has not been effected by 1411's and M&H's filing of a notice of consummation by April 12, 2002, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: March 30, 2001.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 01-8414 Filed 4-11-01; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB review; Comment Request

April 3, 2001.

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.

**DATES:** Written comments should be received on or before May 14, 2001 to be assured of consideration.

*Internal Revenue Service (IRS).*

*OMB Number: 1545-0720.*

*Form Number:* IRS Forms 8038, 8038-C and 8038-GC.

*Type of Review:* Extension.

*Title:* Information Return for Tax-Exempt Private Activity Bond Issues (8038); Information Return for Tax-Exempt Governmental Obligations (8038-GC); and Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales (8038-GC).

*Description:* Forms 8038, 8038-C and 8038-GC collect the information that IRS is required to collect by code section 149(e). IRS uses the information to assure that tax-exempt bonds are issued consistent with the rules of Internal Revenue Code sections 141-149.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeeper:* 3,816.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
8038 .....	10 hr., 17 min .....	12 hr., 25 min.
8038-C .....	2 hr., 53 min .....	3 hr., 16 min.
8038-GC .....	2 hr., 23 min .....	2 hr., 34 min.

*Frequency of Response:* Quarterly.  
*Estimated Total Reporting/Recordkeeping Burden:* 291,312 hours.  
*OMB Number:* 1545-0757.

*Regulation Project Number:* LR-209-76 Final.

*Type of Review:* Extension.

*Title:* Special Lien For Estate Taxes Deferred Under Section 6166 or 6166A.

*Description:* Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an agreement under section 6324A(c).

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

*Estimated Number of Respondents:* 34,600.

*Estimated Burden Hours Per Respondent:* 15 minutes.

*Frequency of Response:* Other (non-recurring).

*Estimated Total Reporting Burden:* 8,650 hours.

*OMB Number:* 1545-0959.

*Regulation Project Number:* LR-213-76 Final.

*Type of Review:* Extension.

*Title:* Estate and Gift Taxes; Qualified Disclaimers of Property.

*Description:* Section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 2,000.

*Estimated Burden Hours Per Respondent:* 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1708.

*Publication Number:* Publication 1345.

*Type of Review:* Extension.

*Title:* Handbook for Authorized IRS e-file Providers.

*Description:* Publication 1345 informs those who participate in the IRS e-file Program for Individual Income Tax Returns of their obligations to the Internal Revenue Service, taxpayers, and other participants.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeeper:* 90,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:* 32 hours, 30 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,924,627 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.

**Lois K. Holland,**

Departmental Reports Management Officer.  
[FR Doc. 01-9016 Filed 4-11-01; 8:45 am]

**BILLING CODE 4830-01-U**

<sup>6</sup> It may be that M&H requires only discontinuance authority while 1411 needs

abandonment authority. Effectiveness of these exemptions will permit both entities to end their

common carrier obligations by filing the appropriate notices of consummation.