

projected revenues as a result of the transaction will not result in its becoming a Class II and Class I rail carrier.

DAKS states in its notice that Dakota Southern Railway Company was the last operator of the rail line and that there have been no rail movements over the rail line in the year 2001.

The transaction was due to be consummated on or after May 21, 2001.<sup>2</sup>

If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34043, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Leon E. Steege, 205 East 3rd St., P.O. Box 46, Delmont, SD 57330-0046.

Board decisions and notices are available on our website at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: May 31, 2001.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 01-14272 Filed 6-6-01; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 30, 2001.

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

*Southern Railway Company Modified Rail Certificate*, Finance Docket No. 30734 (ICC served Oct. 31, 1985).

<sup>2</sup>DAKS reported that the transaction was consummated May 1, 2001. DAKS' representative has been notified by Board staff that the earliest the transaction could be consummated was May 21, 2001, the effective date of the exemption (7 days after the exemption was filed).

Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

**DATES:** Written comments should be received on or before June 9, 2001 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1354.

*Form Number:* IRS Form 8833.

*Type of Review:* Extension.

*Title:* Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).

*Description:* Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)-7(b) for "dual resident" taxpayers.

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

*Estimated Number of Respondents/Recordkeepers:* 6,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—3 hr., 6 min.

Learning about the law or the form—1 hr., 35 min.

Preparing and sending the form to the IRS—1 hr., 42 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 38,460 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. 01-14304 Filed 6-6-01; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 31, 2001.

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 9, 2001.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0786.

*Regulation Project Number:* INTL-50-86 Final (TD 8110).

*Type of Review:* Extension.

*Title:* Sanctions on Issuers and Holders of Registration-Required Obligations Not in Registered Form.

*Description:* The Internal Revenue Service needs the information in order to ensure that purchasers of bearer obligations are not U.S. persons (other than those permitted to hold obligations under section 165(j) and to ensure that U.S. persons holding bearer obligations properly report income and gain on such obligations. The people reporting will be institutions holding bearer obligations.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Per*

*Respondent:* 3 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 39,742 hours.

*OMB Number:* 1545-0823.

*Regulation Project Number:* FI-221-83 NPRM and FI-100-83 Temporary.

*Type of Review:* Extension.

*Title:* Indian Tribal Governments Treated as States for Certain Purposes. *Description:* The regulations provide that if the governing body of a tribe, or its subdivision, is not designated as an Indian tribal government or subdivision thereof for purpose of section 7701(a)(40) and 7871, it may apply for a ruling from the IRS.

*Respondents:* State, Local or Tribal Government.

*Estimated Number of Respondents:* 25.

*Estimated Burden Hours Per*

*Respondent:* 1 hour.

*Frequency of Response:* Other (once).

*Estimated Total Reporting Burden:* 25 hours.

*OMB Number:* 1545-1081.

*Form Number:* IRS Form 8809.

*Type of Review:* Extension.

*Title:* Request for Extension of Time To File Information Returns.

*Description:* Form 8809 is used to request an extension of time to file certain information returns. It is used by IRS to process requests expeditiously and to track from year to year those who repeatedly ask for an extension.