The transaction was scheduled to be consummated on or shortly after April 9, 2002, the effective date of the exemption (7 days after the exemption was filed).

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 does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34188, must be filed with the Surface Transportation Board, Case Control Unit, 1925 K Street NW, Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Kevin M. Sheys, Kirkpatrick & Lockhart LLP, 1800 Massachussets Avenue NW, 2nd Floor, Washington, DC 20036.

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

Decided: April 25, 2002.

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

### Vernon A. Williams,

Secretary.

[FR Doc. 02–10752 Filed 5–1–02; 8:45 am] BILLING CODE 4915–00–P

#### **DEPARTMENT OF THE TREASURY**

## Submission for OMB Review; Comment Request

April 25, 2002.

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 June 3, 2002 to be

# assured of consideration. Internal Revenue Service

OMB Number: 1545–0863. Regulation Project Number: LR–218– 78 Final.

Type of Review: Extension.
Title: Product Liability Losses and
Accumulations for Product Liability
Losses.

Description: Generally, a taxpayer who sustains a product liability loss must carry the loss back 10 years. However, a taxpayer may elect to have such loss treated as a regular net operating loss under section 172. If desired, such election is made by attaching a statement to the tax return. The statement will enable the IRS to monitor compliance with the statutory requirements.

*Respondents:* Business or other forprofit.

Estimated Number of Respondents: 5,000.

Estimated Burden Hours Per Respondent: 30 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 2,500 hours.

OMB Number: 1545–1126. Regulation Project Number: INTL– 121–90, INTL–292–90, and INTL–361– 89 Final.

Type of Review: Extension.

Title: Treaty-Based Return Positions.

Description: Regulation section 301–6114–1 sets forth the reporting requirements under § 6114. Persons or entities subject to this reporting requirement must make the required disclosure on a statement attached to their return, in the manner set forth or be subject to a penalty. Regulation section 301.7701(b)–7(a)(4)(iv)(C) sets forth the reporting requirement for dual resident S corporation shareholders who claim treaty benefits as nonresidents of the United States.

Respondents: Individuals or households, Business or other for-profit. Estimated Number of Respondents: 6,020.

Estimated Burden Hours Per Respondent: 1 hour.

Frequency of Response: Annually. Estimated Total Reporting Burden: 6,015 hours.

*OMB Number:* 1545–1244. *Regulation Project Number:* PS–39–89 NPRM.

Type of Review: Extension.
Title: Limitation on Passive Activity
Losses and Credits—Treatment of SelfCharged Items of Income and Expense.

Description: The IRS will use this information to determine whether the entity has made a proper timely election and to determine that taxpayers are complying with the election in the taxable year of the election and subsequent taxable years.

Respondents: Business or other forprofit, Individuals or households.

Estimated Number of Respondents: 1,000.

Estimated Burden Hours Per Respondent: 6 minutes.

Frequency of Response: Other (First taxable year that entity seeks to make election.).

Estimated Total Reporting Burden: 100 hours.

*OMB Number:* 1545–1768. *Revenue Procedure Number:* Revenue Procedure 2002–16.

Type of Review: Extension. Title: Optional Election to Make Monthly § 706 Allocations.

Description: This revenue procedure allows certain partnerships with money market fund partners to make an optional election to close the partnership's books on a monthly basis with respect to the money market fund partners.

Respondents: Business or other forprofit.

Estimated Number of Respondents/ Recordkeepers: 1,000.

Estimated Burden Hours Per Respondent/Recordkeeper: 12 hours. Frequency of Response: Other (once). Estimated Total Reporting/

Recordkeeping Burden: 12,000 hours. Clearance Officer: Glenn Kirkland, Internal Revenue Service, Room 6411– 03, 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. 02–10887 Filed 5–1–02; 8:45 am] BILLING CODE 4830–01–P

# **DEPARTMENT OF THE TREASURY**

## **Fiscal Service**

Financial Management Service; Proposed Collection of Information: Annual Letter (A) and Annual Letter (B), Certification of Authority

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice and request for comments.

SUMMARY: The Financial Management Service, 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 a continuing information collection. By this notice, the Financial Management Service solicits comments concerning "Annual Letter (A) and Annual Letter (B), Certification of Authority."

**DATES:** Written comments should be received on or before July 1, 2002.