

formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>3</sup> and trail use/rail banking requests under 49 CFR 1152.29<sup>4</sup> must be filed by August 2, 1996. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by August 12, 1996, with: Office of the Secretary, Case Control Branch, Surface Transportation Board, 1201 Constitution Avenue, N.W., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: John K. Enright, Associate General Counsel, Consolidated Rail Corporation, 2001 Market Street—16A, Philadelphia, PA 19101-1416.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

Conrail has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by July 26, 1996. Interested persons may obtain a copy of the EA by writing to SEA (Room 3219, Surface Transportation Board, Washington, DC 20423) or by calling Elaine Kaiser, Chief of SEA, at (202) 927-6248. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Decided: July 18, 1996.

By the Board, David M. Konschnik, Director, Office of Proceedings.  
Vernon A. Williams,  
Secretary.

[FR Doc. 96-18624 Filed 7-22-96; 8:45 am]

BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Submission To OMB for Review; Comment Request

July 15, 1996.

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

<sup>3</sup> See *Exempt. of Rail Abandonment—Offers of Finan. Assist.*, 4 I.C.C.2d 164 (1987).

<sup>4</sup> The Board will accept late-filed trail use requests so long as the abandonment has not been consummated and the abandoning railroad is willing to negotiate an agreement.

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.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0094.

*Form Number:* IRS Form 1041-A.

*Type of Review:* Extension.

*Title:* U.S. Information Return—Trust Accumulation of Charitable Amounts.

*Description:* Form 1041-A is used to report the information required 26 USC 6034 concerning accumulation and distribution of charitable amounts. The data is used to verify that amounts for which a charitable deduction was allowed are used for charitable purposes.

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

*Estimated Number of Respondents/Recordkeepers:* 18,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—24 hr., 9 min.

Learning about the law or the form—3 hr., 26 min.

Preparing the form—8 hr., 38 min.

Copying, assembling, and sending the form to the IRS—1 hr., 20 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 675,900 hours.

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Dale A. Morgan,

*Departmental Reports Management Officer.*

[FR Doc. 96-18566 Filed 7-22-96; 8:45 am]

BILLING CODE 4830-01-P

### Submission To OMB for Review; Comment Request

July 15, 1996.

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.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0173

*Form Number:* IRS Form 4563

*Type of Review:* Extension

*Title:* Exclusion of Income for Bona Fide Residents of American Samoa

*Description:* Used by bona fide residents of American Samoa whose income is from sources within American Samoa, Guam, and the Northern Mariana Islands to the extent specified in Internal Revenue Code section 931. This information is used by the Service to determine if an individual is eligible to exclude possession source income.

*Respondents:* Individuals or households

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—33 min.

Learning about the law or the form—7 min.

Preparing the form—25 min.

Copying, assembling, and sending the form to the IRS—17 min.

*Frequency of Response:* Annually

*Estimated Total Reporting/*

*Recordkeeping Burden:* 137 hours

*Clearance Officer:* Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

*OMB Reviewer:* Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Dale A. Morgan,

*Departmental Reports, Management Officer.*

[FR Doc. 96-18567 Filed 7-22-96; 8:45 am]

BILLING CODE 4830-01-P

### Submission To OMB for Review; Comment Request

July 15, 1996.

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.

Internal Revenue Service (IRS)

OMB Number: 1545-1031

Form Number: IRS Form 8697

Type of Review: Extension

Title: Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

**Description:** Taxpayers required to account for all or part of any long-term contract entered into after February 28, 1986, under the percentage of completion method must use Form 8697 to compute and report interest due or to be refunded under IRC section 460(b)(3). The IRS uses Form 8697 to determine if the interest has been figured correctly. Taxpayers may compute interest using

the actual method (Part I) or the Simplified Marginal Impact Method (Part II).

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

**Estimated Number of Respondents/Recordkeepers:** 5,000.

**Estimated Burden Hours Per Respondent/Recordkeeper:**

	Form 8697 Part I	Form 8697 Part II
Recordkeeping .....	8 hr., 22 min. ....	9 hr., 5 min. ....
Learning about the law or the form .....	2 hr., 11 min. ....	1 hr., 35 min. ....
Preparing, copying, assembling, and sending the form to the IRS .....	2 hr., 25 min. ....	1 hr., 49 min. ....

**Frequency of Response:** Annually.  
**Estimated Total Reporting/Recordkeeping Burden:** 63,840 hours.  
**Clearance Officer:** Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW., Washington, DC 20224.  
**OMB Reviewer:** Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Dale A. Morgan,

Departmental Reports, Management Officer.

[FR Doc. 96-18568 Filed 7-22-96; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

### Agency Information Collection Activities: Proposed Collection; Comment Request

**AGENCY:** Board of Veterans' Appeals, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** As part of its continuing effort to reduce paperwork and respondent burden, the Board of Veterans' Appeals (BVA) invites the general public and other Federal agencies to comment on this information collection. This request for comment is being made pursuant to the Paperwork Reduction Act of 1995 (Public Law 104-13; 44 U.S.C. 3506(c)(2)(A)). Comments should address the accuracy of the burden estimates and ways to minimize the burden including the use of automated collection techniques or the use of other forms of information technology, as well as other relevant aspects of the information collection.

**DATES:** Written comments and recommendations on the proposal for the collection of information should be

received on or before September 23, 1996.

**ADDRESSES:** Direct all written comments to Sue Hamlin, Board of Veterans' Appeals (01C), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. All comments will become a matter of public record and will be summarized in the BVA request for Office of Management and Budget (OMB) approval. In this document the BVA is soliciting comments concerning the following information collection:

**OMB Control Number:** 2900-0042.

**Title and Form Number:** Statement of Accredited Representative in Appealed Case, VA Form 646.

**Type of Review:** Extension of a currently approved collection.

**Need and Uses:** The form is used by accredited representative of veterans' service organizations to present argument to the BVA on behalf of appellants whom the service organizations represent. Further, it aids the VA in assuring that rights to representation have been honored by establishing that the record has been made available to the representative for review and presentation of argument.

**Current Actions:** The form is provided primarily as a courtesy to the representative, although it also assists the VA in carrying out its mission. It is used by accredited veterans' service organization representatives throughout the nation to submit their argument in individual appeals to the BVA. It facilitates appellants' exercise of their representation rights. The legal and factual arguments presented on the form are considered and addressed by the BVA in making decisions on appeals. The form is also designed to solicit enough identifying data to enable the VA to identify the particular case to which the statement pertains so that it

may be properly considered and filed when received by the VA.

**Affected Public:** Not-for-profit institutions.

**Estimated Annual Burden:** 40,000 hours.

**Estimated Average Burden Per Respondent:** 1 hour.

**Frequency of Response:** On occasion.

**Estimated Number of Respondents:** 40,000.

### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form should be directed to Department of Veterans Affairs, Attn: Jacquie McCray, Information Management Service (045A4), 810 Vermont Avenue, NW., Washington, DC 20420, Telephone (202) 273-8032 or FAX (202) 273-5981.

Dated: July 10, 1996.

By direction of the Secretary.

Donald L. Neilson,

Director, Information Management Service.

[FR Doc. 96-18580 Filed 7-22-96; 8:45 am]

BILLING CODE 8320-01-P

## Summary of Precedent Opinions of the General Counsel

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is publishing a summary of legal interpretations issued by the Department's General Counsel involving veterans' benefits under laws administered by VA. These interpretations are considered precedential by VA and will be followed by VA officials and employees in future claim matters. It is being published to provide the public, and, in particular, veterans' benefit claimants and their representatives, with notice of VA's interpretation regarding the legal matter at issue.