

(NOPB)<sup>1</sup> over its trackage between milepost 449.9, at East Bridge Junction Interlocking, Shrewsbury, LA, and milepost 921.14, at Lambert Junction Interlocking, New Orleans, LA, a total distance of approximately 2.6 miles.

The transaction was scheduled to be consummated on October 21, 1996.

The trackage rights will facilitate economical and efficient operation of NOPB's overhead traffic through Shrewsbury and New Orleans.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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. 33182, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423. In addition, a copy of each pleading must be served on Myles L. Tobin, Esq., Illinois Central Railroad Company, 455 North Cityfront Plaza Drive, Chicago, IL 60611-5504.

Decided: October 22, 1996.

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

[FR Doc. 96-27804 Filed 10-29-96; 8:45 am]  
BILLING CODE 4915-00-P

#### [STB Finance Docket No. 33139]

#### Wisconsin & Southern Railroad Co.— Lease and Operation Exemption— Union Pacific Railroad Company

Wisconsin & Southern Railroad Co., a Class III short line rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by lease and operate three interconnecting lines that total approximately 73.62 miles of rail lines owned by Union Pacific Railroad Company and located in the State of Wisconsin as follows: (1) The Reedsburg Line between milepost 134.0 at Madison and milepost 191.9 at Reedsburg; (2) the

Cottage Grove Industrial Lead between milepost 81.0 (a point diverging from the Reedsburg Line at about milepost 139.3 in Madison) and milepost 71.0 at Cottage Grove; and (3) the Central Soya Industrial Lead between milepost 83.78 (a point diverging from the Reedsburg Line at about milepost 136.7 in Madison) and milepost 89.50 in Madison. The proposed transaction was to be consummated on or about October 20, 1996.

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. 33139, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Avenue, N.W., Washington, DC 20423 and served on: Robert A. Wimbish, Rea, Cross & Auchincloss, Suite 420, 1920 N Street, N.W., Washington, DC 20036.

Decided: October 22, 1996.

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

[FR Doc. 96-27805 Filed 10-29-96; 8:45 am]  
BILLING CODE 4915-00-P

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Treasury Current Value of Funds Rate

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

**ACTION:** Notice of rate for use in Federal debt collection and discount evaluation.

**SUMMARY:** Pursuant to Section 11 of the Debt Collection Act of 1982 (31 U.S.C. 3717), the Secretary of the Treasury is responsible for computing and publishing the percentage rate to be used in assessing interest charges for outstanding debts on claims owed the Government. Treasury's Cash Management Regulations (I TFM 6-8000) also prescribes use of this rate by agencies as a comparison point in evaluating the cost-effectiveness of a cash discount. Notice is hereby given that the applicable rate is 5 percent for calendar year 1997.

**DATES:** The rate will be in effect for the period beginning on January 1, 1997 and ending on December 31, 1997.

**FOR FURTHER INFORMATION CONTACT:**

Inquiries should be directed to the Program Compliance & Evaluation Division, Financial Management Service, Department of the Treasury, 401 14th Street, S.W., Washington, D.C. 20227 (Telephone: (202) 874-6630).

**SUPPLEMENTARY INFORMATION:** The rate reflects the current value of funds to the Treasury for use in connection with Federal Cash Management systems and is based on investment rates set for purposes of Pub. L. 95-147, 91 Stat. 1227. Computed each year by averaging investment rates for the 12-month period ending every September 30 for applicability effective January 1, the rate is subject to quarterly revisions if the annual average, on the moving basis, changes by 2 per centum. The rate in effect for calendar year 1997 reflects the average investment rates for the 12-month period ended September 30, 1996.

Dated: October 17, 1996.

Larry D. Stout,  
Assistant Commissioner, Federal Finance.  
[FR Doc. 96-27826 Filed 10-29-96; 8:45 am]  
BILLING CODE 4810-35-M

## Internal Revenue Service

### Proposed Collection; Comment Request for Form 8023-A

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8023-A, Corporate Qualified Stock Purchases.

**DATES:** Written comments should be received on or before December 30, 1996 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

<sup>1</sup> NOPB is a local autonomous agency of the City of New Orleans. It is an independent railroad and is not part of any railroad system.

**SUPPLEMENTARY INFORMATION:**

*Title:* Corporate Qualified Stock Purchases.

*OMB Number:* 1545-1428.

*Form Number:* 8023-A.

*Abstract:* Form 8023-A is used by a corporation that acquires the stock of another corporation to elect to treat the purchase of stock as a purchase of the other corporation's assets. This election allows the acquiring corporation to depreciate these assets and claim a deduction on its income tax return. IRS uses Form 8023-A to determine if the election is properly made and as a check against the acquiring corporation's deduction for depreciation. The form is also used to determine if the selling corporation reports the amount of the sale in its income.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Businesses or other for-profit organizations.

*Estimated Number of Respondents:* 201.

*Estimated Time Per Respondent:* 12 hr., 34 min.

*Estimated Total Annual Burden Hours:* 2,525.

*The following paragraph applies to all of the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of

information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 17, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-27864 Filed 10-29-96; 8:45 am]

BILLING CODE 4830-01-U

### **Proposed Collection; Comment Request for Form 8693**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** The Department of the Treasury, 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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8693, Low-Income Housing Credit Disposition Bond.

**DATES:** Written comments should be received on or before December 30, 1996 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Low-Income Housing Credit Disposition Bond.

*OMB Number:* 1545-1029.

*Form Number:* 8693.

*Abstract:* Section 42(j)(6) of the Internal Revenue Code states that when a taxpayer disposes of a building (or an interest therein) on which the low-income housing credit has been claimed, the taxpayer may post a bond in lieu of paying the recapture tax if the building continues to be operated as a

qualified low-income building for the remainder of the compliance period. Form 8693 is used to post a bond under Code section 42(j)(6) to avoid recapture of the low-income housing credit.

*Current Actions:* There are no changes being made to the form at this time.

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

*Affected Public:* Businesses or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 1,000.

*Estimated Time Per Respondent:* 1 hr., 6 min.

*Estimated Total Annual Burden Hours:* 1,100.

*The following paragraph applies to all of the collections of information covered by this notice:*

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

**REQUEST FOR COMMENTS:** Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: October 17, 1996.

Garrick R. Shear,

*IRS Reports Clearance Officer.*

[FR Doc. 96-27865 Filed 10-29-96; 8:45 am]

BILLING CODE 4830-01-U