

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[STB Ex Parte No. 575]

**Review of Rail Access and Competition Issues**

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Convening of conference.

**SUMMARY:** A conference will be held on May 21, 1998, to address certain issues related to rail access and competition.

**DATES:** May 21, 1998.

**ADDRESSES:** Federal Regulatory Energy Commission, 888 First Street, N.E., Washington, D.C.

**FOR FURTHER INFORMATION CONTACT:**

Administrative Law Judge Jacob Leventhal, (202) 219-2538 or Joseph H. Dettmar, (202) 565-1600 [TDD for the hearing impaired: (202) 565-1695.]

**SUPPLEMENTARY INFORMATION:** On April 17, 1998, the Surface Transportation Board issued a decision addressing issues that had been raised concerning rail access and competition in today's railroad industry. Among other things, the decision directed railroads to meet with shippers, under the supervision of an Administrative Law Judge, to discuss issues relating to "revenue adequacy" and "competitive access." An initial conference was held on April 28, 1998. A further conference will be held on May 21, 1998, in a hearing room at the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, D.C.

Decided: May 4, 1998.

By the Board, Jacob Leventhal,  
Administrative Law Judge.

**Vernon A. Williams,**

Secretary.

[FR Doc. 98-12166 Filed 5-7-98; 8:45 am]

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**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board**

[STB Finance Docket No. 33583]

**Wisconsin Central Ltd. and Fox Valley & Western Ltd.—Joint Relocation Project Exemption—In Fond Du Lac, WI**

Wisconsin Central Ltd. (WCL) and Fox Valley & Western Ltd. (FVW) have jointly filed a notice of exemption under 49 CFR 1180.2(d)(5) to enter into a project to relocate lines of railroad in Fond Du Lac, WI. Both WCL and FVW are Class II railroads commonly controlled by Wisconsin Central Transportation Company. The

transaction was expected to be consummated on or shortly after April 16, 1998, the effective date of the exemption.

WCL and FVW own and operate parallel lines of railroad through Fond Du Lac, WI. The joint relocation will reroute operations from, and allow removal of, duplicative rail lines. Under the joint project, WCL and FVW agree to the following transactions: (1) WCL will abandon its line of railroad on FVW Line One between MP-175.85 near Dixie and Morris Street and MP-178.40 north of Scott Street, a distance of approximately 2.55 miles, and will also abandon its line of railroad on FVW Line Two between MP-145.58 near Guinette and Woodlawn Avenues and MP-146.24 north of Ninth Street where it connects with FVW Line One, a distance of approximately .66 miles, all in Fond Du Lac, WI; (2) FVW will construct a connecting track of approximately 2,430 feet in length between the WCL Line and FVW Line Two in the vicinity of Morris and Dixie Streets;<sup>1</sup> and (3) WCL will grant FVW trackage rights over the WCL Line between MP-154.87 at Dixie and Farwell Streets and MP-157.24 north of Scott Street, a distance of 2.37 miles.

The proposed joint relocation project will simplify rail operations. The notice states that no shippers will be adversely affected by these relocations or lose access to any rail service currently provided by WCL or FVW. It also states that Stock Lumber, Inc., located at MP-177.78 on FVW Line One, will continue to receive rail service via trackage that FVW is contractually bound to retain after the joint relocation project is completed.

The Board will exercise jurisdiction over the abandonment or construction components of a relocation project, and require separate approval or exemption, only where the removal of track affects service to shippers or the construction of new track involves expansion into new territory. See *City of Detroit v. Canadian National Ry. Co., et al.*, 9 I.C.C.2d 1208 (1993), *aff'd sub nom., Detroit/Wayne County Port Authority v. ICC*, 59 F.3d 1314 (D.C. Cir. 1995). Line relocation projects may embrace trackage rights transactions such as the one involved here. See *D.T.&I.R.—Trackage Rights*, 363 I.C.C. 878 (1981). Under these standards, the incidental abandonment, construction, and trackage rights components require no separate approval or exemption when the relocation project, as here, will not

<sup>1</sup> This will connect FVW Line Two with the WCL line. FVW Line One is already connected to the WCL line.

disrupt service to shippers and thus qualifies for the class exemption at 49 CFR 1180.2(d)(5).

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).

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. 33583, must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on: Michael J. Barron, Esq., Wisconsin Central Ltd. and Fox Valley & Western Ltd., 6250 North River Road, Suite 9000, Rosemont, IL 60018.

Decided: May 4, 1998.

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

**Vernon A. Williams,**

Secretary.

[FR Doc. 98-12310 Filed 5-7-98; 8:45 am]

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**DEPARTMENT OF THE TREASURY****Submission to OMB for Review; Comment Request**

April 30, 1998.

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 8, 1998 to be assured of consideration.

**Internal Revenue Service (IRS)**

OMB Number: 1545-0056.

Form Number: IRS Forms 1023 and 872-C.

*Type of Review:* Revision.  
*Title:* Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code (1023); and Consent Fixing Period of Limitation Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code (872-C)

*Description:* Form 1023 is filed by applicants seeking Federal income tax exemption as organizations prescribed in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation. Form

87-C extends the statute of limitations for assessing tax under 4940.  
*Respondents:* Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 29,409.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing, and sending the form to the IRS
1023 Parts I to IV .....	55 hr., 43 min .....	5 hr., 1 min .....	8 hr., 7 min
1023 Schedule A .....	7 hr., 10 min .....	0 min .....	7 min
1023 Schedule B .....	4 hr., 47 min .....	30 min .....	36 min
1023 Schedule C .....	5 hr., 1 min .....	35 min .....	43 min
1023 Schedule D .....	4 hr., 4 min .....	42 min .....	47 min
1023 Schedule E .....	9 hr., 20 min .....	1 hr., 5 min .....	1 hr., 17 min
1023 Schedule F .....	2 hr., 39 min .....	2 hr., 53 min .....	3 hr., 3 min
1023 Schedule G .....	2 hr., 38 min .....	0 min .....	2 min
1023 Schedule H .....	1 hr., 55 min .....	42 min .....	46 min
1023 Schedule I .....	3 hr., 35 min .....	0 min .....	4 min
872-C .....	1 hr., 26 min .....	24 min .....	26 min.

*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,069,527 hours.  
*OMB Number:* 1545-0170.  
*Form Number:* IRS Form 4466.  
*Type of Review:* Extension.  
*Title:* Corporation Application for Quick Refund of Overpayment of Estimated Tax.  
*Description:* Form 4466 is used by a corporation to file for an adjustment (quick refund) of overpayment of estimated income tax for the tax year. This information is used to process the claim, so the refund can be issued.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 16,125.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—3 hr., 35 min.  
 Learning about the law or the form—18 min.  
 Preparing and sending the form to the IRS—22 min.  
*Frequency of Response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 68,693 hours.  
*OMB Number:* 1545-0219.  
*Form Number:* IRS Form 5884.  
*Type of Review:* Revision.  
*Title:* Work Opportunity Credit.  
*Description:* Internal Revenue Code (IRC) section 38(b)(2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses Form 5884 to figure the credit. IRS uses the information on the form to verify that the correct amount of credit was claimed.  
*Respondents:* Individuals or households, Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 85,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—6 hr., 28 min.  
 Learning about the law or the form—53 min.  
 Preparing and sending the form to the IRS—1 hr., 1 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 713,150 hours.  
*OMB Number:* 1545-0231.  
*Form Number:* IRS Form 6478.  
*Type of Review:* Extension.  
*Title:* Credit for Alcohol Used as Fuel.  
*Description:* Internal Revenue Code (IRC) section 38(b)(3) allows a nonrefundable income tax credit for businesses that sell or use alcohol. Small ethanol producers also receive a nonrefundable credit for production of qualified ethanol. Form 6478 is used to figure the credits.  
*Respondents:* Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 5,600.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—11 hr., 43 min.  
 Learning about the law or the form—34 min.  
 Preparing the form—1 hr., 43 min.  
 Copying, assembling, and sending the form to the IRS—16 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 79,912 hours.  
*OMB Number:* 1545-0687.  
*Form Number:* IRS Form 990-T.  
*Type of Review:* Revision.  
*Title:* Exempt Organization Business Income Tax Return.

*Description:* Form 990-T is needed to compute the section 511 tax on unrelated business income of a charitable organization. IRS uses the information to enforce the tax.  
*Respondents:* Not-for-profit institutions.  
*Estimated Number of Respondents/Recordkeepers:* 37,103.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—65 hr., 3 min.  
 Learning about the law or the form—24 hr., 23 min.  
 Preparing the form—40 hr., 29 min.  
 Copying, assembling, and sending the form to the IRS—4 hr., 1 min.  
*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 4,969,947 hours.  
*OMB Number:* 1545-0984.  
*Form Number:* IRS Form 8586.  
*Type of Review:* Revision.  
*Title:* Low-Income Housing Credit.  
*Description:* The Tax Reform Act of 1986 (Code section 42) permits owners of residential rental projects providing low-income housing to claim a credit against income tax for part of the cost of constructing or rehabilitating such low-income housing. Form 8586 is used by taxpayers to compute the credit and by IRS to verify that the correct credit has been claimed.  
*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents/Recordkeepers:* 50,000.  
*Estimated Burden Hours Per Respondent/Recordkeeper:*  
 Recordkeeping—7 hr., 25 min.  
 Learning about the law or the form—1 hr., 32 min.

Preparing the form—3 hr., 35 min.  
Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/*

*Recordkeeping Burden:* 653,000 hours.

*OMB Number:* 1545-1593.

*Form Number:* IRS Form 1041-QFT.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Qualified Funeral Trusts.

*Description:* Internal Revenue Code (IRC) section 685 allows the trustee of a qualified funeral trust to elect to report and pay the tax for the trust. Data is used to determine that the trustee filed the proper return and paid the correct tax.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 15,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—9 hr., 5 min.

Learning about the law or the form—1 hr., 26 min.

Preparing the form—3 hr., 31 min.

Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 218,550 hours.

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

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*

[FR Doc. 98-12213 Filed 5-7-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

April 27, 1998.

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 8, 1998 to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0115.

*Form Number:* IRS Form 1099-MISC.

*Type of Review:* Extension.

*Title:* Miscellaneous Income.

*Description:* Form 1099-MISC is used by payers to report payments of \$600 or more of rents, prizes and awards, medical and health care payments, nonemployee compensation, and crop insurance proceeds, \$10 or more of royalties, any amount of fishing boar proceeds, certain substitute payments, golden parachute payments, and an indication of direct sales or \$5,000 or more.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms, Federal Government, State, Local or Tribal Government.

*Estimated Number of Respondents:* 4,302,217.

*Estimated Burden Hours Per Respondent:* 14 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting Burden:* 16,852,933 hours.

*OMB Number:* 1545-0129.

*Form Number:* IRS Form 1120-POL.

*Type of Review:* Extension.

*Title:* U.S. Income Tax Return for Certain Political Organizations.

*Description:* Certain political organizations file Form 1120-POL to report the tax imposed by section 527. The form is used to designate a principal business campaign committee that is subject to a lower rate of tax under section 527(h). IRS uses Form 1120-POL to determine if the proper tax was paid.

*Respondents:* Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 6,527.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—15 hr., 32 min.

Learning about the law or the form—6 hr., 12 min.

Preparing the form—15 hr., 6 min.

Copying, assembling, and sending the form to the IRS—2 hr., 25 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 256,185 hours.

*OMB Number:* 1545-0192.

*Form Number:* IRS Form 4970.

*Type of Review:* Extension.

*Title:* Tax on Accumulation Distribution of Trusts.

*Description:* Form 4970 is used by a beneficiary of a domestic or foreign trust

to compute the tax adjustment attributable to an accumulation distribution. The form is used to verify whether the correct tax has been paid on the accumulation distribution.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 30,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—1 hr., 12 min.

Learning about the law or the form—16 min.

Preparing the form—1 hr., 27 min.

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

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 97,800 hours.

*OMB Number:* 1545-0196.

*Form Number:* IRS Form 5227.

*Type of Review:* Extension.

*Title:* Split-Interest Trust Information Return.

*Description:* The data reported is used to verify that the beneficiaries of a charitable remainder trust include the correct amounts in their tax returns, and that the split-interest trust is not subject to private foundation taxes.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 53,303.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—46 hr., 52 min.

Learning about the law or the form—3 hr., 48 min.

Preparing the form—10 hr., 19 min.

Copying, assembling, and sending the form to the IRS—1 hr., 37 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,336,768 hours.

*OMB Number:* 1545-0582.

*Form Number:* IRS Form 1139.

*Type of Review:* Extension.

*Title:* Corporation Application for Tentative Refund.

*Description:* Form 1139 is filed by corporations that expect to have a net operating loss, net capital loss, or unused general business credits carried back to a prior tax year. IRS uses Form 1139 to determine if the amount of the loss or unused credits is reasonable.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 3,000.

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—25 hr., 35 min.

Learning about the law or the form—3 hr., 50 min.