

Copies of the applications and amendments are available for inspection and copying at the Office of the Secretary, Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423, and from applicant's counsel.

Decided: May 7, 1997.

By the Board, Chairman Morgan and Vice Chairman Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 97-13162 Filed 5-19-97; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Ex Parte No. 290 (Sub No. 4)]

Railroad Cost Recovery Procedures—Productivity Adjustment

AGENCY: Surface Transportation Board.

ACTION: Clarification of STB decision.

SUMMARY: The Western Coal Traffic League (League), an association of utility coal shippers, seeks clarification of our inclusion of approximately \$24 million in below-the-line special charges for the Illinois Central Railroad (IC) and Soo Line Railroad (Soo) in the 1995 productivity decision served February 18, 1997.¹ The League asserts that a railroad-related below-the-line special charge for the Southern Pacific Railroad (SP) was not included in the 1994 productivity calculation.²

We included the 1995 below-the-line special charges of IC and Soo in the productivity calculation because the information contained in the railroads' Annual Reports and interviews conducted by our audit staff with the railroads' accounting personnel convinced us the 1995 below-the-line special charges were railroad-related expenses. The railroads incurred these below-the-line special charges for prepayment of debt on railroad property and equipment. Clearly, the payment of debt on rail properties is railroad-related and is properly included in the productivity calculation.

The League contrasts our action here with the finding that SP's 1994 below-the-line special charge was not rail-related. On further review, we find that the 1994 SP below-the-line special charge of \$9,872,000 was for post-employment benefits for former railroad

employees. We agree with the League that this special charge is railroad-related and should be included in the 1994 productivity calculation. However, because of the small size of this below-the-line special charge, its inclusion in the 1994 productivity calculation would not change the productivity measure.

EFFECTIVE DATE: May 20, 1997.

FOR FURTHER INFORMATION CONTACT: H. Jeff Warren, (202) 565-1549. TDD for the hearing impaired: (202) 565-1695.

It is ordered:

1. The inclusion of the below-the-line special charges of the IC and Soo in the 1995 productivity calculation is affirmed.

2. The 1994 below-the-line special charge of the SP is appropriately included in the 1994 productivity measure.

3. This decision is effective on [service data].

This action will not significantly affect either the quality of the human environment or energy conservation.

Decided: May 7, 1997.

By the Board, Chairman Morgan and Vice Chairman Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 97-13161 Filed 5-19-97; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8615

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 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,300.

DATES: Written comments should be received on or before July 21, 1997 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: Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,300.

OMB Number: 1545-0998.

Form Number: 8615.

Abstract: Under Internal Revenue Code section 1(g), children under age 14 who have unearned income may be taxed on part of that income at their parent's tax rate. Form 8615 is used to see if any of the child's unearned income is taxed at the parent's rate and, if so, to compute the child's tax on his or her unearned income and earned income, if any.

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: Individuals or households.

Estimated Number of Respondents: 500,000.

Estimated Time Per Respondent: 1 hr., 28 min.

Estimated Total Annual Burden Hours: 730,000.

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

¹ Notice of availability of the Board's full decision was published at 62 FR 7294, (February 18, 1997).

² Productivity Adjustment-Implementation, 9 I.C.C.2d 1072, 1082 (1993), requires the inclusion of railroad-related below-the-line special charges in the productivity calculation.