

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

[Sec. 5a Application No. 46 (Amendment No. 20)]

**Southern Motor Carriers Rate Conference, Inc.**

AGENCY: Surface Transportation Board.

ACTION: Request for comments.

**SUMMARY:** The Board is seeking comments from interested persons on the application filed by the Southern Motor Carriers Rate Conference, Inc. (SMC), for approval of amendments to its by-laws. The proposed amendments are described below.

**DATES:** Comments are due by June 19, 1997.

**ADDRESSES:** Send an original and 10 copies of pleadings referring to Sec. 5a Application No. 46 (Amendment No. 20) to: Office of the Secretary, Case Control Unit, Surface Transportation Board, 1925 K Street, N.W., Washington, DC 20423.

Also, send one copy to SMC's representative: John R. Bagileo, Bagileo, Silverberg & Goldman, #120, 1101 30th Street, N.W., Washington, DC 20007.

**FOR FURTHER INFORMATION CONTACT:** Joseph H. Dettmar, (202) 565-1600. [TDD for the hearing impaired: (202) 565-1695.]

**SUPPLEMENTARY INFORMATION:** SMC is seeking Board approval for amendments to its by-laws. The amendments fall into three categories: (1) SMC's renewed request for territorial expansion with a proposed amendment to Article I of its by-laws that would increase the scope of its operating territory from various southern states to all points within the United States;<sup>1</sup> (2) SMC's proposal to accord shippers and other noncarriers some form of bureau membership; and (3) SMC's proposed by-law revisions effecting minor changes in internal operating procedures.

**1. Territorial Expansion**

We will rule on SMC's renewed request for territorial expansion when we rule on pending similar requests made by other rate bureaus in EC-MAC. Our decision on the requests for territorial expansion will be made in a single, consolidated decision in Section

<sup>1</sup> SMC filed a prior request for nationwide territorial expansion in Section 5a Application No. 46 (Amendment No. 19), Southern Motor Carriers Rate Conference, Inc. By decision entered by the Secretary and served on Nov. 4, 1996, the Board vacated this prior application at SMC's request. In the instant application, SMC renews its request for territorial expansion and proposes additional changes.

5a Application No. 118 et al., EC-MAC Motor Carriers Service Association, Inc., et al. (EC-MAC).<sup>2</sup> In other words, all of the requests for territorial expansion, including the one proposed in the instant application, will be considered in the consolidated EC-MAC proceeding, and parties seeking to comment on SMC's request for territorial expansion should file their comments in that proceeding in response to the notice that we are simultaneously publishing therein. In the interest of expedition, the minor changes in internal operating procedures (changes not involving territorial expansion or noncarrier membership) proposed by SMC in the instant application will be considered separately, and a separate decision will be rendered on them.

SMC opposes any consolidation of this application with the other applications in EC-MAC, even if the consolidation would involve only the issue of territorial expansion. SMC argues that the facts and legal grounds cited in support of its request for territorial expansion have no bearing on the other applications, and the evidence supporting the other applications has no relevance to its application. Thus, according to SMC, it would be prejudiced by any consolidation and is entitled to a stand-alone proceeding on the merits of its application.

We disagree. All applications share common legal issues, even if the facts and commenting parties may differ between applications. In any event, consolidation would not prevent us from differentiating among the applications on their merits, to the extent that differentiation is truly required. We are willing and able to determine whether the record supports the territorial expansion of some bureaus but not others and, if necessary, to reach different results for different applications. Consolidation would also ensure that we decide all of the requests for territorial expansion at the same

<sup>2</sup> Before this notice was served, EC-MAC embraced: Section 5a Application No. 22 (Amendment No. 7), Pacific Inland Tariff Bureau, Inc.; Section 5a Application No. 45 (Amendment No. 13), Niagara Frontier Tariff Bureau, Inc.; Section 5a Application No. 60 (Amendment No. 10), Rocky Mountain Motor Tariff Bureau, Inc., and Section 5a Application No. 34 (Amendment No. 8), Middlewest Motor Freight Bureau, Inc. The instant application will be consolidated with this group for consideration of the issues of territorial expansion and noncarrier bureau membership. This consolidation will be effected via a separate, separately published notice and decision in EC-MAC. The separate decision in EC-MAC will also grant the petition of the New England Motor Rate Bureau, Inc., to reinstate its application in Section 5a Application No. 25 (Amendment No. 8) and will reconsolidate this application with the other applications in EC-MAC.

time, which will avoid the competitive disadvantage that would result if applications were approved at different times. Finally, consolidation would be administratively more efficient for the Board.

**2. Bureau Membership for Shippers and Other Noncarriers**

SMC also proposes a new Article II that would create a new associate membership class comprised of non-motor carriers of property, such as shippers and logistics companies, who would pay fees and/or assessments fixed by the Board of Directors. Because this involves a more substantive change that could establish a precedent for other bureaus, we will consider this proposal along with the issue of territorial expansion in EC-MAC. Parties seeking to comment on this proposal should file their comments in EC-MAC in response to the notice that we are simultaneously publishing therein.

**3. Minor Changes**

In this proceeding, we seek comments on the proposed by-law revisions that are not related to territorial expansion and bureau membership for shippers and other non-carriers, which are summarized as follows:

1. Current Article I would be changed to delete the requirement that carrier members submit certain information about their operations and financial structure. SMC alleges that the requirement of this information was removed by the ICC Termination Act of 1995.

2. A new paragraph VI of Article XIII would establish a specific procedure for reaching agreement as to divisions when interlining takes place.

3. A new Article XVII would release SMC officers, agents, and employees from damages due to the exercise of their powers except as to damages due to bad faith or gross negligence.

4. The changes would also delete a provision involved an agreement with the Niagara Frontier Tariff Bureau, Inc., pertaining to the filing of joint agency tariffs. SMC alleges that the underlying agreement is no longer operative.

5. Other amendments would change "Board of Governors" to "Board of Directors," change the titles of various officers, and effect other changes in names.

We seek comments on whether these minor amendments proposed by SMC meet the criteria of 49 U.S.C. 13703(a)(2). The comments on these minor amendments should be filed in this docket.

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.<sup>1</sup> 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.<sup>2</sup>

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]

BILLING CODE 4915-00-P

## 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

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

<sup>2</sup> 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.