

continue to make its facilities available to Amtrak for handling express traffic so that Amtrak will be able "to continue to serve shippers for whom it currently transports both carload and other shipments, and for whom it has commitments to do so after October 1." Amtrak's objective is to expand its freight business so that it can obtain increased revenues during the pendency of the proceeding. In its application, Amtrak indicates that it wants us to facilitate this objective by preserving the status quo, which, in Amtrak's view, means accepting its position that there are not and have never been any limits on its authority to carry what it determines to be express. Response at 5-6.<sup>6</sup> In its response, Amtrak indicates that it will accept an interim 18-car train limit on the number of cars in its trains, on the ground that UP/SP has already agreed that 18-car trains are operationally feasible and have been typically operated in the past. In its most recent filing, UP/SP disputes Amtrak's statements about the feasibility of 18-car trains at certain locations, such as Reno, Nevada, and Oakland, California.

We cannot, in an interim order, direct UP/SP to allow Amtrak access for whatever traffic Amtrak declares is express. The limits on Amtrak's freight traffic authority are precisely what we are being asked to resolve in the case, and that is the issue on which we are now seeking public comment. Typically in these proceedings,<sup>7</sup> we require that the parties maintain the status quo pending our resolution of the matter. However, because of the variety of potential combinations in the Amtrak operations that have been or might have been conducted in the past at each of the numerous stations that Amtrak serves (regarding, for example, train consist issues), an order simply directing the parties to maintain the "factual" status quo would likely produce uncertainty and continued litigation. Therefore, we will establish a numerical equipment limitation for the interim that appears to be consistent with the representations of both parties.

Except where it is operationally infeasible, UP/SP generally may not limit Amtrak's access to less than 18 cars. Consistent with Amtrak's representation that it does not need to operate more than 600 feet of express cars during the interim period, however, UP/SP may limit Amtrak to 9 express cars per train. Thus, the trains that UP/SP must permit Amtrak to operate over UP/SP's lines may be as long as 18 cars, and may contain as many as 9 express cars. This interim order, we stress, is not intended to prejudge, in any way, the matters on which we have sought comment, but is simply designed as a practical solution while the case is pending.

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

*It is ordered:*

1. On or after September 30, 1997, UP/SP will preserve on an interim basis the current provisions in the parties' agreement governing express and the practices thereunder as provided in this decision and will provide services, tracks, and facilities to Amtrak in accordance with those provisions and practices.

2. A proceeding is instituted to investigate the extent of UP/SP's obligation under the Act to allow Amtrak to use UP/SP's lines and facilities for the carriage of express.

3. Commenters shall comply with the procedural schedule set out earlier.

4. Amtrak's request for leave to file its response is granted.

5. This decision is effective on its date of service.

Decided: September 29, 1997.

By the Board, Chairman Morgan and Vice Chairman Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 97-26541 Filed 10-6-97; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 29, 1997.

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: 1545-0052.

Form Number: IRS Forms 990-PF and 4720.

Type of Review: Extension.

Title: Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation (990-PF); and Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the Internal Revenue Code (4720).

Description: Internal Revenue Code (IRC) section 6033 requires all private foundations, including section 4947(a)(1) trusts treated as private foundations, to file an annual information return. Section 53.4940-1(a) of the Income Tax Regulations requires that the tax on net investment income be reported on the return filed under section 6033. Form 990-PF is used for this purpose. Section 6011 requires a report of taxes under Chapter 42 of the Code for prohibited acts by private foundations and certain related parties. Form 4720 is used by foundations and/or persons to report prohibited activities in detail and pay the tax on them.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 52,214.

Estimated Burden Hours Per Respondent/Recordkeeper:

<sup>6</sup>In support of its argument that the Board must order UP/SP to open its facilities, on an interim basis, to whatever Amtrak decides to characterize as express, Amtrak states that it has already purchased or committed to obtain additional equipment, and has entered into agreements with

customers to carry additional freight. The Board notes in this regard that any party that takes action assuming in advance that a difficult legal issue will be resolved in its favor assumes whatever risks are associated with such action.

<sup>7</sup>See *Application of the National Railroad Passenger Corp. Under 49 U.S.C. 24308(a)—Order to Require Service and Set Compensation Terms*, STB Finance Docket No. 32911 (STB served Apr. 30, 1996).

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
990-PF .....	140 hr., 52 min .....	27 hr., 35 min .....	32 hr., 2 min .....	16 min.
4720 .....	39 hr., 42 min .....	16 hr., 1 min .....	22 hr., 57 min .....	1 hr., 37 min.

*Frequency of Response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 10,533,927 hours.

*OMB Number:* 1545-0393.

*Form Number:* IRS Letter 109C.

*Type of Review:* Extension.

*Title:* Return Requesting Refund Unlocatable or Not Filed; Send Copy.

*Description:* The code requires tax returns to be filed. It also authorizes IRS to refund any overpayment of tax. If a taxpayer inquiries about their non-receipt of refund and no return is found, this letter is sent requesting the taxpayer file another return.

*Respondents:* Business of other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents:* 18,223.

*Estimated Burden Hours Per Respondent:* 5 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,513.

*OMB Number:* 1545-1282.

*Form Number:* Revision.

*Type of Review:* Extension.

*Title:* Enhanced Oil Recover Credit.

*Description:* The enhanced oil recovery (EOR) credit is 15% of qualified costs paid or incurred during the year. The purpose is to get more oil from the wells. The IRS uses the information on the form to ensure that the credit is correctly computed.

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

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours Per Respondent/Recordkeeping:*

Recordkeeping—5 hr., 59 min.  
 Learning about the law or the form—1 hr., 0 min.

Preparing and sending the form to the IRS—1 hr., 8 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 81,100 hours.

*OMB Number:* 1545-1444.

*Form Number:* IRS Form 8844.

*Type of Review:* Revision.

*Title:* Empowerment Zone Employment Credit.

*Description:* Employers who hire employees who live and work in one of the 9 designated empowerment zones can receive a tax credit for the first

\$15,000 of wages paid to each employee. The credit is applicable from the date of designation through the year 2004.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions, Farms.

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

*Estimated Burden Hours Per Respondent/Recordkeeper:*

Recordkeeping—8 hr., 37 min.  
 Learning about the law or the form—1 hr., 35 min.

Preparing and sending the form to the IRS—1 hr., 48 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 360,000 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.*  
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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

September 29, 1997.

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.

#### U.S. Customs Service (CUS)

*OMB Number:* 1515-0086.

*Form Number:* Customs Forms 214, 214A, 214B, 214C, and 216.

*Type of Review:* Extension.

*Title:* Application for Foreign Trade Zone Admission and Status Designation (CFs 214, 214A, 214B, 214C); and Application of Foreign-Trade Zone Activity Permit (CF 216)

*Description:* Customs Forms 214, 214A, 214B, and 214C, Application for Foreign-Trade Zone Admission and/or Status Designation, are used by business firms which bring merchandise into a foreign trade zone, to register the admission of such merchandise to zones and to apply for the appropriate zone status. This information is collected pursuant to 19 CFR 146.32. Customs Form 216, Application for Foreign-Trade Zone Activity Permit, is used by business firms to request approval to manipulate, manufacture, exhibit or destroy merchandise in a foreign trade zone in accordance with 19 CFR 146.52.

*Respondents:* Business or other for-profit, Not-for-profit institutions.

*Estimated Number of Recordkeepers:* 8,675.

*Estimated Burden Hours Per Recordkeeper:* 17 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Recordkeeping*

*Burden:* 62,675 hours.

*Clearance Officer:* J. Edgar Nichols (202) 927-1426, U.S. Customs Service, Printing and Records Management Branch, Room 6216, 1301 Constitution Avenue, NW., Washington, DC 20229.

*OMB Reviewer:* Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Departmental Reports Management Officer.*  
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## DEPARTMENT OF THE TREASURY

### Submission to OMB for Review; Comment Request

September 30, 1997.

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, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information