Oregon Short Line R. Co.—Abandonment—Goshen, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on January 2, 1998, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,[1] formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),[2] and trail use/rail banking requests under 49 CFR 1152.29 must be filed by December 15, 1997. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by December 23, 1997, with: Surface Transportation Board, Office of the Secretary, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423.

A copy of any petition filed with the Board should be sent to applicant's representative: John R. Nadolny, Esq., Boston and Maine Corporation, Law Department, Iron Horse Park, North Billerica, MA 01862.

If the verified notice contains false or misleading information, the exemption is void *ab initio.*

B&M has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. The Section of Environmental Analysis (SEA) will issue an environmental assessment (EA) by December 8, 1997. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565–1545. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), B&M shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by B&M's filing of a notice of consummation by December 3, 1998, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Decided: November 25, 1997.

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

Vernon A. Williams,

Secretary.

[FR Doc. 97–31768 Filed 12–2–97; 8:45 am]

BILLING CODE 4915–00–P

[1] The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis in its independent investigation) cannot be made before the exemption's effective date. *See Exemption of Out-of-Service Rail Lines,* 5 I.C.C. 2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

[2] Each offer of financial assistance must be accompanied by the filing fee, which is currently set at $900. See 49 CFR 1002.2(f)(25).

DEPARTMENT OF THE TREASURY

Customs Service

Extension of National Customs Automation Program Test Regarding Remote Location Filing

AGENCY: U.S. Customs Service, Department of the Treasury.

ACTION: General notice.

SUMMARY: This notice announces that Customs is permitting an extension to continue the second prototype of Remote Location Filing (RLF). This notice also invites public comments concerning any aspect of the current test, informs interested members of the public of the eligibility requirements for voluntary participation, describes the basis for selecting participants, and establishes the process for developing evaluation criteria. To participate in the prototype test, the necessary information, as outlined in this notice, must be filed with Customs and approval granted. It is important to note that resources expended by the trade and Customs on these prototypes may not carry forward to the final program. The **Federal Register** (61 FR 60749) notice, dated November 29, 1996, continues to apply except as specifically noted herein.

Based on our experience in second prototype of RLF, we have made modifications to the sections detailing the Eligibility Criteria and the Prototype Two Applications. The changes will effect parties who wish to apply for participation in the extension of the second prototype of RLF. Current participants may continue their participation without reapplying.

EFFECTIVE DATE: The extension of the second prototype will commence no earlier than January 1, 1998, will continue, and be concluded, no earlier than December 31, 1998, by a notice in the **Federal Register**. Comments concerning any aspect of the remote filing prototype test must be received on or before January 2, 1998.

ADDRESSES: Written comments regarding this notice, and information submitted to be considered for voluntary participation in the prototype should be addressed to the Remote Filing Team, U.S. Customs Service, 1300 Pennsylvania Avenue, N.W., Room 5.2 A, Washington, D.C. 20229–0001.

FOR FURTHER INFORMATION CONTACT: For systems or automation issues: Joseph Palmer (202) 927–0173, Jackie Jegels (202) 927–0201, or Patricia Welter (305) 869–2780.

For operational or policy issues: Jennifer Engelbach (202) 927–2293, or Don Luther (202) 927–0915.

SUPPLEMENTARY INFORMATION:

Background

Title VI of the North American Free Trade Agreement Implementation Act (the Act), Public Law 103–182, 107 Stat. 2057 (December 8, 1993), contains provisions pertaining to Customs Modernization (107 Stat. 2170). Subtitle B of title VI establishes the National Customs Automation Program (NCAP), an automated and electronic system for the processing of commercial importations. Section 631 in Subtitle B of the Act creates sections 411 through 414 of the Tariff Act of 1930 (19 U.S.C. 1411–1414). These define and list the existing and planned components of the NCAP (section 411), promulgate program goals (section 412), provide for the implementation and evaluation of the program (section 413), and provide for remote location filing (section 414).

The Remote Location Filing (RLF) prototype will allow an approved participant to electronically file a formal or informal consumption entry with Customs from a location within the United States other than the port of arrival (POA), or from within the port of arrival with a requested designated exam site (DES) outside of the POA. Section 101.9(b) of the Customs Regulations (19 CFR 101.9(b)), implements the testing of NCAP components. See, T.D. 95–21 (60 FR 14211, March 16, 1995).

Since June 1994, the Customs Remote Team has shared the Customs RLF concept through many public meetings and concept papers, as well as posted information on the Customs Electronic Bulletin Board (CEBB), the Customs Administrative Message System, and the Customs web page at ''http://www.customs.treas.gov/imp-exp/comm-imp/remote/toc.htm.'' Pursuant to § 101.9, Customs Regulations, Customs has been testing the RLF concept. On

April 6, 1995, Customs announced in the **Federal Register** (60 FR 17605) its plan to conduct the first of at least two prototype tests regarding RLF. The first test, Prototype One, began on June 19, 1995. On February 27, 1996, Customs announced in the **Federal Register** (61 FR 7300) that it was permitting an extension and expansion of the RLF Prototype One until the implementation of Remote Prototype Two. On November 29, 1996, Customs announced in the **Federal Register** (61 FR 60749) its plan to conclude the first prototype test on December 31, 1996, and conduct a second prototype test of RLF commencing no earlier than January 1, 1997. In today's document, Customs is announcing that it will permit an extension of the RLF Prototype Two.

The first remote location prototype test was offered in the Automated Commercial System (ACS). Although the second remote prototype test was originally scheduled to be tested in the Automated Commercial Environment (ACE), the success of Prototype One precipitated the second test under ACS with a larger participant pool.

The first RLF prototype (Prototype One) concluded December 31, 1996. Prototype One was conducted with a very limited number of participants at limited locations. It was conducted with minimal system changes thereby requiring Customs to intervene manually in tracking and processing. All procedures and processes were closely coordinated with all selected and affected parties. The intent of Prototype One was to test such operational issues as communication, cargo movement and release, and service to and from remote locations. Prototype One tested features such as filing from a remote location, alternate exam location, and entry summary workload distribution.

The second RLF prototype (Prototype Two) commenced January 1, 1997, and will be extended to conclude no earlier than December 31, 1998. Prototype Two is an expanded version of Prototype One with more ports and trade participants. In order to expand the prototype Customs has trained additional ports and allowed Customhouse Brokers to apply as participants. Prototype Two will continue to operate with minimal system changes. The intent of this prototype is to test such operational issues as communication, cargo movement and release, and service to and from remote locations. This prototype will further test features such as filing from a remote location and alternate exam location.

Additional prototypes of RLF are being developed by Customs to determine the systemic and operational design of the final RLF program which will allow all filers to participate in this type of entry process at a national level. Prototype participants must recognize that these prototypes test the benefits and potential problems of RLF for Customs, the trade community, and other parties impacted by this program.

Description of RLF Program

The RLF program will be determined by the experiences of the planned remote prototypes and with other Customs initiatives such as the Reorganization, ACE, Trade Compliance Redesign, and Year 2000 programming. The Customs RLF team's objectives are:

(1) To work with the trade community, other agencies, and other parties impacted by this program in the design, conduct and evaluation of a second prototype test of RLF;

(2) To obtain experience through prototype tests of RLF for use in the design of operational procedures, automated systems, and regulations; and

(3) To implement RLF on a national level in conjunction with the Trade Compliance Redesign, and the Automated Commercial Environment.

Description of Proposed Test

Prototype Two commenced January 1, 1997, and will run until concluded, no earlier than December 31, 1998, by a notice in the **Federal Register**. Prototype Two will evaluate the operational impact and procedures for a larger participant base, testing filing from a remote location, and alternate location examinations.

Regulatory Provisions Suspended

Certain provisions in Part 111, and Part 141, of the Customs Regulations will be suspended during this prototype test. This will allow brokers to file remotely to service ports, designated as ''broker districts'' in accordance with a general notice published in the **Federal Register** (60 FR 49971, dated September 27, 1995), where they currently do not hold permits, and to allow for the movement of cargo from its port of arrival to a designated examination site in another port.

Eligibility Criteria

To qualify, a participant must have proven capability to provide electronically, on an entry-by-entry basis, the following: entry; entry summary; invoice information (when required by the Customs Service) using EIP; and payment of duties, fees, and taxes through the Automated Clearinghouse (ACH).

The following additional requirements and conditions apply:

1. Participants must be operational on ACH 30 days before applying for Prototype Two.
2. Participants must be operational on EIP before applying for Prototype Two.
3. The requested Customs locations must have operational experience with EIP, and have received RLF training.

RLF Trained Locations

The following are locations currently operational under the RLF Prototype Two test: (POA indicates a port trained as a port of arrival, and DES indicates a port trained as a designated examination site).

Port	POA	DES
Atlanta	✔	✔
Baltimore	✔	✔
Buffalo	✔	✔
Champlain-Rouses Point	✔	✔
Charleston	✔	✔
Chicago	✔	✔
Dallas/Ft. Worth	✔	✔
Detroit	✔	✔
Houlton, ME	✔	✔
Houston	✔	✔
Jacksonville	✔	✔
JFK	✔	✔
Laredo/Eagle Pass	✔	✔
Los Angeles	✔	✔
NY/Newark Area	✔	✔
New York Seaport	✔	✔
Norfolk/Richmond	✔	✔
Portland, ME	✔	✔
Port Huron	✔	✔
Rochester	(1)	✔
San Diego/Otay Mesa	✔	✔
San Francisco/Oakland	✔	✔
Savannah	✔	✔
Seattle	✔	✔
Utica/Syracuse	✔	✔

[1] Not available.

Future RLF Trained Locations

As the prototype continues and trade interest warrants, ports which are not currently trained in EIP and RLF processing will be trained. Announcements on newly trained ports will be placed on the CEBB and Administrative Message System. One criteria for selecting a port for training will be interest from the trade. Participants who would like to expand their participation to a non-trained port, should send the following information to the Remote Filing Team, at U.S. Customs Service, 1300 Pennsylvania Avenue, N.W. Room 5.2 A, Washington, D.C. 20229–0001:

a. Company name;
b. Contact name and phone number;
c. Importer name;
d. Port(s) of interest; and
e. The estimated number of entries a month.

4. Participants must maintain a continuous bond which meets or exceeds the national guidelines for bond sufficiency.

5. Only entry types 01 (consumption) and 11 (informal) will be accepted.

6. Cargo release must be certified from the entry summary (EI) transaction with the exception of immediate delivery explained in #7.

7. RLF participants will be allowed to file Immediate Delivery releases for direct arrival road and rail freight at the land border using paper invoices under Line Release, Border Cargo Selectivity (BCS), or Cargo Selectivity (CS). This must be done in accordance with 19 CFR 142.21(a). Submission of all line items at the time of release will be required of Northern Border filers if the release is effected using BCS or CS. If an examination is required for a line release transaction, the filer must submit all relevant line item information through BCS or CS. Under BCS and CS, the examination will be performed at the port of arrival using paper invoices. If the filer wishes the examination to be performed at an alternate site, full entry summary information (an EI transaction in ABI) with electronic invoice must be transmitted.

8. Participants will not be allowed to file a RLF entry involving cargo that has already been moved using in-bond procedures.

9. Participants will be required to use other government agency interfaces where available.

10. When necessary, cargo will be examined at the Customs port of arrival, or, at Customs discretion, a filer's requested DES, which must be the Customs port nearest the final destination. The scheduling (approval) of merchandise for examination at a DES that is not at the port of arrival will be considered a conditional release under permit that automatically obligates the importer's bond pursuant to 19 CFR 113.62 for an immediate redelivery to the DES. This **Federal Register** Notice advises the importer of record for such merchandise that this movement is a redelivery and he/she will not receive an individual notice of redelivery, Customs Form 4647, and that the redelivery clause of the importers bond is automatically triggered whenever Customs decides to examine the merchandise at a DES that is not at the port of arrival.

11. If a notice of redelivery is not complied with, or delivery to unauthorized locations, or delivery to the consignee without Customs permission occurs, the obligors agree to pay liquidated damages in the amount specified pursuant to the bond in 19 CFR 113.62 (f).

Customs will work with all participants to ensure that:

(1) Customs contacts and problem solving teams are established, and

(2) Procedures for remote entry and entry summary processing are prepared.

Prototype Two Applications

This notice solicits applications for participation in Remote Location Filing Prototype Two. There are two distinct application procedures, which depend upon the status of the applicant. The first is a one-step application process for importers applying on their own behalf as well as for brokers acting on behalf of specific clients. The second is a two-step process for brokers applying on their own behalf.

All applications must initially be submitted to the U.S. Customs Service, 1300 Pennsylvania Avenue, N.W. Room 5.2 A, Washington, D.C. 20229–0001. Applications will be accepted up to 30 days before the close of the Prototype Two extension.

Since this is an extension of Remote Prototype Two, current participants may continue their participation without reapplying. Note that participation in RLF Prototype Two is not confidential, and that lists of participants will be made available to the public.

Importers / Brokers on Behalf of Clients

These applications must be submitted to the U.S. Customs Headquarters (address cited above) with the following information:

1. Importer name and, if applicable, broker name, address, and filer code;
2. Supplier name, address, and manufacturer's number;
3. Types of commodities to be imported;
4. Other agency requirements;
5. Site(s) from which the applicant will be transmitting the electronic information;
6. Port name and port code for port(s) of arrival;
7. Port name and port code for designated examination site(s) located nearest the final destination(s);
8. Monthly volume anticipated;
9. Electronic Invoicing Program status and starting date;
10. Electronic Payment (ACH) status and starting date; and
11. Main contact person and telephone number.

Brokers as Applicants

This application process will be done in two steps. During the first step, the broker must submit the following information to U.S. Customs Headquarters (address cited above):

1. Broker name, address, filer code and IRS#;
2. Electronic Invoicing Program status and starting date;
3. Electronic Payment (ACH) status and starting date;
4. Site(s) from which the broker will be transmitting the electronic information;
5. Type of protocol: AII, EDIFACT or both; and
6. Point of contact.

Once a broker has received written approval from U.S. Customs Headquarters to proceed with the second step of the application process, the broker must submit the following information to the Port Director(s) overseeing each requested POA and DES location for each client (importer):

1. Participating client name, telephone number and Importer Number;
2. Supplier name, address, and manufacturer's number;
3. Types of commodities to be imported;
4. Other agency requirements;
5. Site(s) from which the applicant will be transmitting the electronic information;
6. Port name and port code for port(s) of arrival;
7. Port name and port code for designated examination site(s) located nearest the final destination(s);
8. Monthly entry volume anticipated;
9. Carriers used and their Automated Manifest System (AMS) status;
10. Main contact person and telephone number of filer; and
11. Certification that a copy of this application letter has been provided to the Client named in item 1.

Basis for Participant Selection

The basis for applications approved by Customs Headquarters will be EIP operational experience, electronic abilities, available electronic interfaces with other agency's import requirements, and operational limitations. For application scenarios requesting a DES outside of the POA, the compliance rate of the parties involved will be taken into consideration.

The basis for applications being approved or denied by the Port Director(s) will involve issues such as impact on available resources, commodity requirements and if the port has been trained in EIP/RLF.

The Port Director has 10 working days after the receipt of the information required in the second step of the application process to provide written approval or denial to the applicant. If the Port Director denies the application,

that denial is effective for 10 working days. After that, a new request may be submitted to the Port Director at the Port of Arrival and the Designated Examination Site. If the applicant does not receive a reply from the Port Director within 10 working days from the date of submission, the application should be considered denied. Those applicants not selected for participation by U.S. Customs Headquarters will be sent a letter of denial. They will, however, be invited to comment on the design, conduct, and evaluation of this prototype.

Also, it is emphasized that if a company is interested in filing remotely, it must first be operational with EIP. For information on EIP, please contact your ABI Client Representative.

Dismissal From Prototype Two

If a filer attempts to submit data relating to restricted merchandise or merchandise subject to quota, anti-dumping duties, countervailing duties, or other non-eligible data through the Electronic Invoice Program, the filer may be expelled from the program, prevented from participation in future RLF prototypes, and may be subject to liquidated damages and/or penalties under Section 592, Tariff Act of 1930, as amended (19 U.S.C. 1592).

Test Evaluation Criteria

Once participants are selected, Customs and the participants will meet publicly or in an electronic forum to review comments received concerning the methodology of the test program or procedures, complete procedures in light of those comments, and establish baseline measures and evaluation methods and criteria. Evaluations of the prototype will be conducted and the final results will be published in the **Federal Register** as required by § 101.9(b), Customs Regulations.

The following evaluation methods and criteria have been identified.

1. Baseline measurements will be established through data queries and questionnaires.

2. Reports will be run through use of data query throughout the prototype.

3. Questionnaires will be distributed during and after the prototype period. Participants are required to complete the questionnaires in full and return them within 30 days of receipt.

Customs may evaluate any or all of the following items:

- Workload impact (workload shifts, volume, etc.);
- Policy and procedural accommodation;
- Trade compliance impact;
- Alternate exam site issues (workload shift, coordination/communication, etc.);
- Problem solving;
- System efficiency; and
- The collection of statistics.

The trade will be responsible for evaluating the following items:

- Service in cargo clearance;
- Problem resolution;
- Cost benefits;
- System efficiency;
- Operational efficiency; and
- Other items identified by the participant group.

Dated: November 26, 1997.

Audrey Adams,

Acting Assistant Commissioner, Office of Field Operations.

[FR Doc. 97–31683 Filed 12–2–97; 8:45 am]

BILLING CODE 4820–02–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[EE–111–80]

Proposed Collection; Comment Request for Regulation Project

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, Pub. L. 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, EE–111–80 (TD 8019), Public Inspection of Exempt Organization Returns (§ 301.6104(b)–1).

DATES: Written comments should be received on or before February 2, 1998 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 information collection should be directed to Carol Savage, (202) 622–3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Public Inspection of Exempt Organization Returns.

OMB Number: 1545–0742.

Regulation Project Number: EE–111–80.

Abstract: Internal Revenue Code section 6104(b) authorizes the IRS to make available to the public the returns required to be filed by exempt organizations. The information requested in section 301.6104(b)–1(b)(4) of this regulation is necessary in order for the IRS not to disclose confidential business information furnished by businesses which contribute to exempt black lung trusts.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 22.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 22.

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.