Department of Transportation, Central Dockets Office, PL-401, 400 Seventh Street, SW., Washington, DC 20590. All comments received will be available for examination at the above address from 10:00 a.m. to 5:00 p.m., e.t., Monday through Friday, except Federal holidays. Those desiring notification of receipt of comments must include a self-addressed, stamped postcard/envelope.

FOR FURTHER INFORMATION CONTACT: Prevention of Prohibited Drug Use in Transit Operations—Ms. Judy Meade, Office of Program Management, (202) 366–2896.

**SUPPLEMENTARY INFORMATION:** Interested parties are invited to send comments regarding any aspect of this information collection, including: (1) The necessity and utility of the information collection for the proper performance of the functions of the FTA; (2) the accuracy of the estimated burden; (3) ways to enhance the quality, utility, and clarity of the collected information; and (4) ways to minimize the collection burden without reducing the quality of the collected information. Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval of this information collection.

Title: Prevention of Prohibited Drug Use in Transit Operations (OMB Number: 2132–0557)

Background: The Omnibus Transportation Employee Testing Act of 1991 (Pub. L. 102–143, October 28, 1991, now codified in relevant part at 49 U.S.C. 5331) requires any recipient of Federal financial assistance under 49 U.S.C. Sections 5309, 5307, or 5311 or under 23 U.S.C. Section 103(e) (4) to establish a program designed to help prevent accidents and injuries resulting from the misuse of drugs and alcohol by employees who perform safety-sensitive functions. FTA's regulation, 49 CFR Part 653, "Prevention of Prohibited Drug Use in Transit Operations," effective March 17, 1994, requires recipients to submit to FTA annual reports containing data which summarize information concerning the recipients' drug testing program, such as the number and type of tests given, number of positive test results, and the kinds of safety-sensitive functions the employees perform. FTA uses these data to ensure compliance with the rule, to assess the misuse of drugs in the transit industry, and to set the random testing rate. The data will also be used to assess the effectiveness of the rule in reducing the misuse of drugs among safety-sensitive transit employees and making transit safer for the public.

Respondents: State and local government, business or other for-profit institutions, non-profit institutions, and small business organizations.

Estimated Annual Burden on Respondents: 26.5 hours for each of the 1,615 respondents.

Estimated Total Annual Burden: 42,799 hours.

Frequency: Annual.

Issued: February 4, 1997.

Gordon J. Linton, Administrator.

[FR Doc. 97-3304 Filed 2-10-97; 8:45 am]

BILLING CODE 4910-57-U

## **Surface Transportation Board**

[STB Docket No. 41987]

Western Fuels Service Corporation v. the Burlington Northern and Santa Fe Railway Company

**AGENCY:** Surface Transportation Board. **ACTION:** Notice of exemption.

**SUMMARY:** Under 49 U.S.C. 10502, the Board is granting the request of both the complainant and the defendant that this proceeding be exempted from the statutory requirement that it be completed within 180 days. The Board is extending the time limit to 270 days pursuant to the request of the parties.

**DATES:** The exemption is effective on February 11, 1997.

ADDRESSES: An original and 10 copies of all pleadings referring to the exemption granted in STB Docket No. 41987 must be filed with the Surface Transportation Board, Office of the Secretary, Case Control Branch, 1201 Constitution Ave., N.W., Washington DC 20423. In addition, a copy of all pleadings must be served on the parties' representatives: (1) For Western Fuels Service Corporation, Peter Glaser, Doherty, Rumble & Butler, Suite 1100, 1401 New York Avenue, NW, Washington, DC 20005; and (2) for The Burlington Northern and Santa Fe Railway Company, Samuel M. Sipe, Jr., Steptoe & Johnson, 1330 Connecticut Avenue, NW, Washington, DC 20036, and Richard E. Weicher, The Burlington Northern and Santa Fe Railway Company, Suite 3800, 777 Main Street, Fort Worth, TX 76102-5384.

FOR FURTHER INFORMATION CONTACT: Joseph H. Dettmar, (202) 927–5660. [TDD for the hearing impaired (202) 927–5721.]

**SUPPLEMENTARY INFORMATION:** This proceeding involves a request for access to certain terminal facilities and trackage by Western Fuels Service

Corporation (complainant) pursuant to 49 U.S.C. 11102. Under section 11102(d), the Board must complete the proceeding within 180 days after the filing of the request for relief. As complainant filed its complaint on December 9, 1996, the deadline for completion of the proceeding is June 7, 1997. Complainant has filed a request for a 90-day extension of the deadline until September 5, 1997, and The Burlington Northern and Santa Fe Railway Company (defendant) has joined in the request. Acting under 49 U.S.C. 10502, the Board has granted an exemption from the statutory deadline. The Board will establish a procedural schedule to govern the processing of the proceeding, if necessary, when it rules on a pending motion by defendant to dismiss the proceeding.

Additional information is contained in the Board's decision. To purchase a copy of the full decision, write to, call, or pick up in person from: DC NEWS & DATA, INC., Room 2229, 1201 Constitution Avenue, N.W., Washington, DC 20423. Telephone: (202) 289–4357/4359. [Assistance for the hearing impaired is available through TDD services (202) 927–5721.]

Decided: February 3, 1997.

By the Board, Chairman Morgan and Vice Chairman Owen.

Vernon A. Williams,

Secretary.

[FR Doc. 97–3384 Filed 2–10–97; 8:45 am] BILLING CODE 4915–00–P

#### **Bureau of Transportation Statistics**

Agency Information Collection; Activity Under OMB Review; Report of Financial and Operating Statistics for Small Aircraft Operators—Form 298–C

**AGENCY:** Bureau of Transportation Statistics (BTS), DOT.

**ACTION:** Notice.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995, Public Law 104–13, the Bureau of Transportation Statistics (BTS) invites the general public, industry and other Federal Agencies to comment on the continuing need and usefulness of BTS collecting financial, traffic and operating statistics from small certificated and commuter air carriers. Small certificated air carriers (operate aircraft with 60 seats or less or with 18,000 pounds of payload capacity or less) must file the five quarterly schedules listed below:

A-1 Report of Flight and Traffic Statistics in Scheduled Passenger Operations,

- E-1 Report of Nonscheduled Passenger Enplanements by Small Certificated Air Carriers,
- F-1 Report of Financial Data,
- F-2 Report of Aircraft Operating Expenses and Related Statistics, and
- T-1 Report of Revenue Traffic by On-Line Origin and Destination.

Commuter air carriers must file the three quarterly schedules listed below:

- A–1 Report of Flight and Traffic Statistics in Scheduled Passenger Operations,
- F-1 Report of Financial Data, andT-1 Report of Revenue Traffic by On-Line Origin and Destination.

Commenters should address whether BTS accurately estimated the reporting burden and if there are other ways to enhance the quality, utility and clarity of the information collected.

**DATES:** Written comments should be submitted by April 14, 1997.

ADDRESSES: Comments should be directed to: Office of Airline Information, K–25, Room 4125, Bureau of Transportation Statistics, Department of Transportation, 400 Seventh Street, S.W., Washington, DC 20590–0001.

**COMMENTS:** Comments should identify the OMB # 2138–0009 and submit a duplicate copy to the address listed above. Commenters wishing the Department to acknowledge receipt of their comments must submit with those comments a self-addressed stamped postcard on which the following statement is made: Comments on OMB # 2138–0009. The postcard will be date/time stamped and returned to the commenter.

## FOR FURTHER INFORMATION CONTACT: Bernie Stankus, Office of Airline Information, K–25, Bureau of Transportation Statistics, 400 Seventh Street, S.W., Washington, DC 20590–

0001, (202) 366–4387.

## SUPPLEMENTARY INFORMATION:

OMB Approval No. 2138–0009. *Title:* Report of Financial and Operating Statistics for Small Aircraft Operators—Form 298–C.

Form No.: 298-C.

*Type of Review:* Extension of a currently approved collection.

*Respondents:* Small certificated and commuter air carriers.

Number of Respondents: 100 Estimated Time Per Response: 16 hours for small certificated 7 hours for commuters.

Total Annual Burden: 5,000 hours. Needs and Uses: Program Uses of Form 298–C Data.

#### Mail Rates

The Department of Transportation (DOT) sets and updates the Intra-Alaska Bush mail rates based on carrier expense, traffic, and operational data. Form 298–C cost data, especially fuel costs, terminal expenses, and line haul expenses are used in arriving at rate levels. DOT revises the established rates based on the percentage of unit cost changes in the carriers' operations. These updating procedures have resulted in the carriers receiving rates of compensation that more closely parallel their costs of providing mail service and contribute to the carriers' economic well-being.

#### Essential Air Service

DOT also must determine a community's eligibility as an essential air service (EAS) point. If the community qualifies as an EAS point, a determination is made as to what level of service the community is entitled and how much, if any, compensation must be paid to air carriers that provide the service.

After DOT has determined that a community is eligible to receive EAS, DOT often has to select a carrier to provide the service. Some of the carrier selection criteria are historic presence in the community, reliability of carrier service, financial stability of the carrier, and carrier cost structure.

## Carrier Fitness

Fitness determinations are made for both new entrants and established U.S. domestic carriers proposing a substantial change in operations. A portion of these applications consists of an operating plan for the first year (14 CFR Part 204) and an associated projection of revenues and expenses. The carrier's operating cost, included in these projections, are compared against the cost data in the Form 298-C file for a carrier or carriers with the same aircraft type and similar operating characteristics. Such a review validates the reasonableness of the carrier's operating plan.

The quarterly financial submissions by commuter air carriers are used in determining each carrier's continuing fitness to operate. Section 41738 of Title 49 of the United States Code requires DOT to find all commuters fit, willing and able to conduct passenger service as a prerequisite to providing such service to an eligible essential air service point. In making a fitness determination, DOT reviews three areas of a carrier's operation: (1) The qualifications of its management team, (2) its disposition to comply with laws and regulations, and

(3) its financial posture. DOT must determine whether or not a carrier has sufficient financial resources to conduct its operations without imposing undue risk on the traveling public. Moreover, once a carrier is operating as a commuter, DOT is required to monitor its continuing fitness.

## Industry Analysis

The Secretary, Deputy Secretary and other senior DOT officials must be kept fully informed and advised of all current and developing economic issues affecting the airline industry. This is accomplished through the preparation of testimony given before Congressional committees, briefing and status papers, speech preparation, and memoranda recommending decisions or listing available options.

The program methodologies under this program are as varied as the nature of the particular aviation policy issues that confront senior DOT officials. In preparing financial condition reports or status reports on a particular airline, financial and traffic data are analyzed. Briefing papers may use the same information as well as airport activity data and market data. In summary, the nature of a particular aviation issue determines the particular methodology used to prepare the analysis.

#### Safety Analysis

The FAA evaluates the adequacy of aviation safety regulations, standards, policies and procedures. Problem areas are identified and recommendations are developed for appropriate solutions. Enplanement data are used in evaluating the safety status of carriers. Passenger-miles are used to calculate fatality and injury rates, while aircraftmiles are used in performing risk analysis and comparative analyses with other traffic modes. Departure data are used to calculate accident/incident rates, developing rates of near misses, and assessing the significance of the incident of operational errors.

## Forecasting

Traffic schedules are used to derive air carrier operations at non-tower airports. Historical aircraft departure data are used to supplement and validate other sources of Terminal Area Forecasts (TAF). The aircraft operations data in the TAF are needed by the National Plan of Integrated Airports System (NPIAS) to prepare airport master plans. In addition, aircraft operations forecast data in TAF are used in developing benefit/cost ratios for tower establishment and tower discontinuance criteria, for supporting decisions on the purchase of safety-

related avionics equipment, and for the allocation of scarce resources for the construction or expansion of runways and other airport facilities.

Historical enplanement data are required to produce short, medium, and long range passenger demand forecasts for all airports with passenger service. These forecasts are presented in the TAF data base, which contains approximately 4,000 airports, including all airports in the NPIAS. TAF enplanement data are used in the preparation of various airport master plans and in response to requests for specific airport information from Congress, states, and the general public.

Historical passenger enplanement data, aircraft departure data, and freight and mail tons enplaned by airport are all used to project air carrier traffic and cargo activity levels for hub airports.

#### Cost/Benefit Analysis

Safety rules proposed by the FAA operating units are submitted for economic analysis. Under established costing methodologies, which use various cost and traffic data, accident data, and risk analysis, the proposed rules are evaluated on (1) a cost/benefit basis, (2) regulatory flexibility basis and, (3) an international trade impact basis.

## Allocation of Airport and Airways Improvement Funds

A revenue passenger enplanement formula prescribed in the Airport and Airway Improvement Act of 1982 is used to determine the amount of funds to be allocated to each airport. Form 298–C schedules that identify revenue passengers enplaned at individual airports in the United States and Trust Territories, are used for the formula.

Since several airports in the national system are heavily involved in air freight, all-cargo data, such as revenue tons enplaned and aircraft departures, are used to plan for future needs of those airports. Scheduled aircraft departures by aircraft type by airport are used in determining the practical annual capacity (PANCAP) at airports, as prescribed in FAA Advisory Circular "Airport Capacity Criteria Used in Preparing the National Airport Plan. PANCAP is a safety-related benchmark measure which indicates when airport management should be concerned about capacity problems, delays and possible needed airport expansion or runway construction.

## Noise Abatement

Air carrier traffic data by airport are used in assessing the level and frequency of service at individual airports in order to determine the

environmental noise impact of carrier operations. Also, aircraft operating data are used to assess carrier compliance with noise abatement agreements. Timothy E. Carmody,

Director, Office of Airline Information, Bureau of Transportation Statistics. [FR Doc. 97–3331 Filed 2–10–97; 8:45 am] BILLING CODE 4910–FE–P

#### **DEPARTMENT OF THE TREASURY**

# Internal Revenue Service [CO-62-89]

## 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, CO-62-89 (TD 8407), Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards (§ 1.382-3).

**DATES:** Written comments should be received on or before April 14, 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 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: Final Regulations Under Section 382 of the Internal Revenue Code of 1986; Limitations on Corporate Net Operating Loss Carryforwards.

OMB Number: 1545–1260. Regulation Project Number: CO–62–89.

*Abstract:* Internal Revenue Code section 382(l)(5) provides relief from the application of the section 382 limitation

for bankruptcy reorganizations in which the pre-change shareholders and qualified creditors maintain a substantial continuing interest in the loss corporation. These regulations concern the election a taxpayer may make to treat as the change date the effective date of a plan of reorganization in a title 11 or similar case rather than the confirmation date of a plan.

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

*Type of Review:* Extension of OMB approval.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 10.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 1.

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.

Approved: February 5, 1997.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 97–3400 Filed 1–10–97; 8:45 am]

BILLING CODE 4830–01–U