DATES: This exemption will be effective on June 1, 1999. Petitions to reopen must be filed by May 25, 1999.

ADDRESSES: An original and 10 copies of all pleadings referring to STB Finance Docket No. 33725 (Sub-No. 1) must be filed with the Office of the Secretary, Surface Transportation Board, Case Control Unit, 1925 K Street, N.W., Washington, DC 20423–0001. In addition, a copy of all pleadings must be served on petitioner's representative Charles M. Rosenberger, Senior Counsel, CSX Transportation, Inc., 500 Water Street, J–150, Jacksonville, FL 32202.

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

SUPPLEMENTARY INFORMATION:

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., Suite 210, 1925 K Street, N.W., Washington, DC 20006. Telephone: (202) 289–4357. (Assistance for the hearing impaired is available through TDD services (202) 565–1695.)

Board decisions and notices are available on our website at "WWW.STB.DOT.GOV."

Decided: April 28, 1999.

By the Board, Chairman Morgan, Vice Chairman Clyburn and Commissioner Burkes.

Vernon A. Williams,

Secretary.

[FR Doc. 99–11254 Filed 5–04–99; 8:45 am] BILLING CODE 4915–00–P

DEPARTMENT OF THE TREASURY

Community Development Financial Institutions Fund

[No. 981-0158]

Notice Inviting Applications to the Presidential Awards for Excellence in Microenterprise Development

AGENCY: Community Development Financial Institutions Fund, Department of Treasury

ACTION: Notice inviting applications.

SUMMARY: The Presidential Awards for Excellence in Microenterprise Development ("Presidential Awards") is a non-monetary awards program created as one of the commitments made by the United States at the United Nations Fourth World Conference on Women held in Beijing, China in September 1995. As the key community development finance initiative of the Administration, the Community

Development Financial Institutions Fund ("Fund") of the U.S. Department of Treasury was selected to administer the Presidential Awards Program. The Community Development Banking and Financial Institutions Act of 1994 (12 U.S.C. 4701 et. seq.) created the Fund to promote economic revitalization and community development through investment in community development financial institutions. This Notice provides guidance on the Presidential Awards program requirements, selection criteria and how to obtain an application packet.

DATES: Applications may be submitted at any time after Wednesday, May 5, 1999. The deadline for receipt of an application is 5:00 p.m. EST, August 3, 1999. Applications received in the office of the Fund after that date and time will be returned to the sender. Applications sent electronically or by facsimile will not be accepted.

ADDRESSES: Applications shall be sent to: Community Development Financial Institutions Fund, U.S. Department of Treasury, 601 Thirteenth Street, N.W., Suite 200 South, Washington DC 20005.

FOR FURTHER INFORMATION CONTACT:

Awards Manager, Community **Development Financial Institutions** Fund, U.S. Department of Treasury, 601 Thirteenth Street, N.W., Suite 200 South, Washington DC 20005, (202) 622-8662. (This is not a toll free number.) If you have any questions about this Notice or the application packet, you may call or write to the Fund at the above telephone number or address, or you may send questions via facsimile to (202) 622-7754. To request an application packet, please send by facsimile a written request which includes the name of the requester, the organization, mailing address, telephone number and facsimile number. Requests for an application packet should be sent by facsimile to (202) 622-7754.

SUPPLEMENTARY INFORMATION:

I. Background

The Presidential Awards for Excellence in Microenterprise Development ("Presidential Awards") are an annual non-monetary awards program created to recognize the important and growing role of microenterprises within the economy of the United States. In the past decade, the number of microenterprises and microentrepreneurs has grown significantly, as well as the number of community development organizations that have worked to facilitate the growth and development of this microenterprise industry. A microenterprise is a sole proprietorship,

partnership, family business or an incorporated entity that has no more than five employees, does not generally have access to the commercial banking sector, and can utilize a loan of \$25,000 or less. The Presidential Awards reflect a national commitment to advance the role that microenterprise development plays in enhancing entrepreneurial opportunities for all Americans, particularly women, low-income people, and others that have had difficulty gaining access to the financial services industry and the economic mainstream. By recognizing outstanding microenterprise development and support organizations, the Presidential Awards' mission is to advance an understanding of "best practices" in the field of microenterprise development and bring wider public attention to the important successes of microenterprise development in the United States. Awards are available in different categories designed to reflect the diverse activities, purposes and challenges faced by the microenterprise industry. Each award category utilizes a rigorous set of evaluation criteria designed to recognize programs and organizations which define the cutting edge of the microenterprise industry.

II. Definitions

- (a) *Low-Income* means having an income that is at or below 80 percent of the area median family income.
- (b) Microenterprise Development Organization (MDO) means a "practitioner" organization that works directly with Microentrepreneurs and meets three tests, primary purpose, domestic program, and program activities.
- (i) *Primary Purpose*. The organization must have a primary purpose of promoting microenterprise development. An applicant will be considered to have such a primary purpose if it:
- (A) Has been in operation for at least two complete calendar or fiscal years;
- (B) Made at least one Micro Loan to a Microenterprise within the past 12 months; and
- (C) Has principally targeted its efforts to activities that support
 Microentrepreneurs. Such activity targeting may be evaluated by the number of Microentrepreneurs served, number of Micro Loans made, the total dollar amount of Micro Loans made, or other criteria deemed appropriate by the Fund. The primary purpose requirement will be applied to the applicant as a whole or an affiliate, division or a discrete program of a larger organization, as deemed appropriate by the Fund.

- (ii) Domestic Program. The organization must exclusively serve or have a program that exclusively serves individuals who are residents of the United States, including the District of Columbia, or any territory of the United States, the Commonwealth of Puerto Rico, Guam, American Samoa, the Trust Territories of the Pacific Islands, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands.
- (iii) *Program Activities*. The organization must currently provide the following services to Microentrepreneurs:
- (A) Access to Micro Loans, directly or through a formal partnership, as evidenced by a written agreement or letter of understanding, with another organization; and
- (B) Access to training, counseling or technical assistance, directly or through a formal partnership, as evidenced by a written agreement or letter of understanding, with another organization. Such training, counseling or technical assistance must provide assistance to Microentrepreneurs for the purpose of enhancing business planning, marketing, management, financial management, or other aspects of developing a successful business.
- (c) Microenterprise Support Organization (MSO) means an entity that does not work directly with Microentrepreneurs as its principal activity, but supports the efforts of MDOs through financial or technical assistance, research or other activities. An MSO must:
- (i) Have been in operation for at least two complete calendar or fiscal years;
- (ii) Either provide financial or technical assistance directly to MDOs; or
- (iii) Make contributions indirectly to the microenterprise field through research or other activities that enhance the knowledge, capacity, or visibility of the field:
- (iv) Not provide services directly to Microentrepreneurs as its principal line of business; and
- (v) Serve MDOs (or others engaged in microenterprise development) that exclusively serve or have a program that exclusively serves individuals who are residents of the United States, including the District of Columbia, or any territory of the United States, the Commonwealth of Puerto Rico, Guam, American Samoa, the Trust Territories of the Pacific Islands, the Virgin Islands, and the Commonwealth of the Northern Mariana Islands.
- (d) Micro Loan means a loan made for business purposes to a Microentrepreneur in a principal

- amount which does not exceed \$25,000. A loan for business purposes does not include a loan made for the purpose of the acquisition, construction, or rehabilitation of real estate.
- (e) Microenterprise means a sole proprietorship, partnership, family business, or an incorporated entity that has five or fewer employees including the owner(s), does not generally have access to the commercial banking sector, and can utilize a loan of \$25,000 or less.
- (f) *Microentrepreneur* means the owner of a Microenterprise or an individual seeking to establish a Microenterprise.
- (g) *Poverty* means the state or condition of being poor as defined by the U.S. Bureau of the Census.

III. Award Categories

Five categories of Presidential Awards for Excellence in Microenterprise Development are available. The award categories are intended to embrace the diverse activities and purposes of microenterprise development and the key opportunities and challenges faced by the microenterprise field. The Presidential Awards seek to advance the field of microenterprise development in the United States by recognizing excellent programs and sharing the lessons learned by these organizations with the microenterprise field, policy makers, funders, and other key partners. Up to two awards may be made in each award category. Applicants may apply under only one primary award category each year. The primary award categories are as follows: Access to Capital, Developing Entrepreneurial Skills, Poverty Alleviation, and Public or Private Support for Microenterprise Development. To apply for an award under one of the primary award categories, an applicant must complete the appropriate award category application contained in the application packet. Applicants under any one of the primary award categories may also elect to be considered for an award under the Program Innovation award category. The Program Innovation award category is considered a "floating" award that may be given to no more than two applicants in any one or more primary award categories. However, an applicant may only receive an award in one award category in a given year. Specifically, an applicant may not receive an award:

(a) In more than one primary award

(b) In both a primary award category and the Program Innovation award category in the same year.

To be considered for a Program Innovation award, each applicant should complete the Program Innovation portion of the primary award category application in which it is seeking an award. The following are descriptions of the primary award categories and the Program Innovation award category:

(a) The Excellence in Providing
Access to Capital award category
recognizes MDOs that have achieved
outstanding success in increasing the
availability of credit to
Microentrepreneurs through the
provision of Micro Loans or Micro Loan

guarantees.

(b) The Excellence in Developing Entrepreneurial Skills award category recognizes MDOs that have demonstrated effectiveness in building entrepreneurial skills through the provision of training, technical assistance or other skill development activities that help develop successful Microentrepreneurs.

(c) The Excellence in Poverty
Alleviation award category recognizes
MDOs that have developed effective and
innovative strategies or methods of
alleviating poverty and/or improving
the well-being of Low-Income
individuals through the development of
Microentrepreneurs. Applicants in this
category need not work exclusively with
Low-Income clients. However, this
category is intended to recognize
programs that target a significant
portion of their efforts to serve LowIncome clients.

(d) The Excellence in Public or Private Support for Microenterprise Development award category recognizes outstanding MSOs that have provided significant or innovative support to MDOs or to the development of the microenterprise field.

(e) The Excellence in Program Innovation award category recognizes MDOs and MSOs that reflect the next level of development for the Microenterprise field and/or a new strategy for addressing a challenge, problem or issue of significant concern to the field.

IV. Eligibility

The eligibility requirements of the Presidential Awards are established by each award category. MDOs are eligible for an award under the following categories: Access to Capital, Developing Entrepreneurial Skills, Poverty Alleviation, and Program Innovation. MSOs are eligible for an award under the following categories: Public or Private Support for Microenterprise Development and Program Innovation. If an applicant has previously received an award in a specific award category, such applicant is ineligible to apply for an award in the

same category for a period of three years following the receipt of an award (for example, a 1998 award winner in a category cannot apply for an award in that same category until the year 2002). Departments, agencies or instrumentalities of the United States are not eligible to apply for a Presidential Award.

V. Selection Process and Criteria

Winners of the Presidential Awards will be selected through a competitive application and review process. The Fund will select applicants to receive Presidential Awards, but will be assisted by a team of experts in the microenterprise field from both inside and outside the Federal Government. Each award category has a set of selection criteria that will be used to evaluate the extent of an applicant's achievement of excellence. Successful applicants must demonstrate both qualitatively and quantitatively their effectiveness and/or excellence under the selection criteria.

The Presidential Awards application packet includes application forms and questions that are tailored to each primary award category. The following are the selection criteria for each award category:

- (a) The Excellence in Providing Access to Capital award selection criteria are: scope and scale, impact, program design effectiveness, quality, sustainability, financial health and organizational structure, adaptability, and leadership.
- (b) The Excellence in Developing Entrepreneurial Skills award selection criteria are: scope, scale, impact, program design effectiveness, financial health and organizational structure, adaptability, and leadership.
- (c) The Excellence in Poverty
 Alleviation award selection criteria are:
 scope and scale, impact, program design
 effectiveness, extent of targeting,
 financial health and organizational
 structure, adaptability, and leadership.
- (d) The Excellence in Public or Private Support for Microenterprise Development award selection criteria are: scope and scale, impact, program design effectiveness, commitment, financial health and organizational structure, adaptability, and leadership.
- (e) The Excellence in Program Innovation category specific criteria are: creativity and relevance to the industry.

Authority: Pub. L. 103–325, 108 Stat. 2166, 2189 (12 U.S.C. 4703); chapter X, Pub. L. 104–19, 109 Stat. 237 (12 U.S.C. 4703 note).

Dated: April 30, 1999

Maurice A. Jones,

Deputy Director for Policy and Programs, Community Development Financial Institutions Fund.

[FR Doc. 99–11300 Filed 5–4–99; 8:45 am] BILLING CODE 4810–70–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Form 1028

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 Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

DATES: Written comments should be received on or before July 6, 1999 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 Carol Savage, (202) 622–3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.

OMB Number: 1545–0058. *Form Number:* 1028.

Abstract: Farmers' cooperatives must file Form 1028 to apply for exemption from Federal income tax as being organizations described in Internal Revenue Code section 521. The information on Form 1028 provides the basis for determining whether the applicants are exempt.

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: Business or other forprofit organizations. Estimated Number of Respondents: 50.

Estimated Time Per Respondent: 50 hours, 54 minutes.

Estimated Total Annual Burden Hours: 2,545.

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: April 29, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer. [FR Doc. 99–11290 Filed 5–4–99; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request For Form 5309

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