Notice Of Intent To Participate. Any person wishing to speak at the hearing should file with the Board a written notice of intent to participate, and should indicate a requested time allotment, as soon as possible but no later than July 26, 2004.

Testimony. Each speaker should file with the Board any written testimony by August 3, 2004.

Board Releases And Live Audio Available Via The Internet. Decisions and notices of the Board, including this notice and the proposed class exemption, are available on the Board's Web site at http://www.stb.dot.gov. This hearing will be available on the Board's Web site by live audio streaming. To access the hearing, click on the "Live Audio" link under "Information Center" at the left side of the home page beginning at 10 a.m. on August 11, 2004.

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

Dated: July 21, 2004. Vernon A. Williams, Secretary. [FR Doc. 04–17055 Filed 7–26–04; 8:45 am] BILLING CODE 4915–01–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-33 (Sub-No. 213X)]

Union Pacific Railroad Company— Abandonment Exemption—in Dallas County, IA (Perry Subdivision)

On July 7, 2004, Union Pacific Railroad Company (UP), filed with the Surface Transportation Board a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 to abandon a line of railroad known as the Perry Subdivision extending from milepost 296.8 near Waukee, IA, to milepost 275.9 (Equation milepost 275.9 = 361.8) near Perry, IA, and from milepost 361.8 to milepost 369.0 near Dawson, IA, a total distance of 28.1 miles in Dallas County, IA. The line traverses U.S. Postal Service Zip Codes 50063, 50066, 50167, 50220, and 50263 and includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in the railroad's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.*—*Abandonment*—*Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by October 25, 2004.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. *See* 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than August 16, 2004. Each trail use request must be accompanied by a \$200 filing fee. *See* 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB–33 (Sub-No. 213X) and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423– 0001; and (2) Mack H. Shumate, Jr., Senior General Attorney, 101 North Wacker Drive, Room 1920, Chicago, IL 60606. Replies to the UP petition are due on or before August 16, 2004.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565–1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565–1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Board decisions and notices are available on our Web site at "*http://www.stb.dot.gov*."

Decided: July 19, 2004.

By the Board, David M. Konschnik, Director, Office of Proceedings. Vernon A. Williams, Secretary. [FR Doc. 04–16822 Filed 7–26–04; 8:45 am] BILLING CODE 4910–01–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 19, 2004.

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 11000,1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before August 26, 2004, to be assured of consideration.

Financial Management Service (FMS)

OMB Number: 1510-0059.

Form Number: SF 5510.

Type of Review: Extension.

Title: Authorization Agreement for

Preauthorized Payment.

Description: Preauthorized payment is used by remitters (individuals and corporations) to authorize electronic funds transfers from the bank accounts maintained at financial institutions for government agencies to collect monies.

Respondents: Business or other forprofit, Individuals or households, Federal Government.

Estimated Number of Respondents: 100,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: On occasion. Estimated Total Reporting Burden: 25,000 hours.

Clearance Officer: Jiovannah L. Diggs, Financial Management Service, Administrative Programs Division, Records and Information Management Program, 3700 East West Highway, Room 144, Hyattsville, MD 20782, (202) 874–7662.

OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395–7316.

Lois K. Holland,

Treasury PRA Clearance Officer. [FR Doc. 04–17057 Filed 7–26–04; 8:45 am] BILLING CODE 4810–35–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 19, 2004.

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 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before August 26, 2004, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545–0010. Form Number: IRS Form W–4. Type of Review: Extension. Title: Employee's Withholding Allowance Certificate.

Description: Employees file this form to tell employers (1) the number of withholding allowances claimed, (2) additional dollar amounts they want withheld each pay period and (3) if they are entitled to claim exemption from withholding. Employers use the information to figure the correct tax to withhold from the employee's wages.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit Institutions, Federal Government, State, Local or Tribal Government.

Estimated Number of Respondents/ Recordkeepers: 54,209,079.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—45 min.

Learning about the law or the form—12 min.

Preparing the form—58 min.

Sending the form to the IRS–11 min. Frequency of response: On occasion.

Estimated Total Reporting/ Recordkeeping Burden: 116,007,430

hours.

OMB Number: 1545–0187.

Form Number: IRS Form 4835. Type of Review: Extension. Title: Farm Rental Income and Expenses.

Description: This form is used by landowners (or sub-lessors) to report farm income based on livestock produced by the tenant when the landowner (or sub-lessor) does not materially participate in the operation or management of the farm. This form is attached to Form 1040 and the data is used to determine whether the proper amount of rental income has been reported.

Respondents: Individuals and households, Farms.

Estimated Number of Respondents/ Recordkeepers: 407,719.

Estimated Burden Hours Respondent/ Recordkeeper:

Recordkeeping—2 hr., 57 min.

Learning about the law or the form—4 min.

Preparing the form—1 hr., 1 min.

Copying, assembling and sending the form to the IRS—20 min.

Frequency of response: Annually.

Estimated Total Reporting/ Recordkeeping Burden: 1,793,964 hours. OMB Number: 1545–0923.

Regulation Project Number: REG–209274–85 NPRM and Temporary.

Type of Review: Extension. *Title:* Tax Exempt Entity Leasing.

Description: These regulations provide guidance to persons executive lease agreements involving tax-exempt entities under section 168(h) of the Internal Revenue Code. The regulations are necessary to implement congressionally enacted legislation and elections for certain previously taxexempt organizations and certain taxexempt controlled entities.

Respondents: Individuals or households.

Estimated Number of Respondents: 4,000.

Estimated Burden Hours Respondent: 30 minutes.

Frequency of response: On occasion. Estimated Total Reporting Burden: 2,000 hours.

Clearance Officer: Glenn P. Kirkland, Internal Revenue Service, Room 6411– 03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622–3428.

OMB Reviewer: Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395–7316.

Lois K. Holland,

Treasury PRA Clearance Officer. [FR Doc. 04–17058 Filed 7–26–04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[INTL-79-91]

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, INTL-79-91(TD 8573), Information Returns Required of United States Persons With **Respect To Certain Foreign Corporations** (§§ 1.6035-1, 1.6038-2 and 1.6046-1).

DATES: Written comments should be received on or before September 27, 2004, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622– 6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at

Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Information Returns Required of United States Persons With Respect To Certain Foreign Corporations.

OMB Number: 1545–1317.

Regulation Project Number: INTL-79-91.

Abstract: This regulation amends the existing regulations under sections 6035, 6038, and 6046 of the Internal Revenue Code. The regulation amends and liberalizes certain requirements regarding the format in which information must be provided for purposes of Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations. The regulation provides that financial statement information must be expressed in U.S. dollars translated according to U.S. generally accepted