

trail use request must be accompanied by a \$150 filing fee. *See* 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-347 (Sub-No. 3X) and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001; and (2) David H. Anderson, Law Office of David H. Anderson, 288 Littleton Road, Suite 21, Westford, MA 01886. Replies to the FWCR petition are due on or before April 5, 2004.

Persons seeking further information concerning abandonment and discontinuance 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 after 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 [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: March 11, 2004.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 04-5889 Filed 3-15-04; 8:45 am]

BILLING CODE 4915-01-P

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 April 15, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1870.

*Regulation Project Number:* REG-125638-01 Final.

*Type of Review:* Extension.

*Title:* Guidance Regarding Deduction and Capitalization of Expenditures.

*Description:* The information required to be retained by taxpayers will constitute sufficient documentation for purposes of substantiating a deduction. The information will be used by the agency on audit to determine the taxpayer's entitlement to a deduction. The respondents include taxpayers who engage in certain transactions involving the acquisition of a trade or business or an ownership interest in a legal entity.

*Respondents:* Business or other for-profit.

*Estimated Number of Recordkeepers:* 3,000.

*Estimated Burden Hours*

*Recordkeeper:* 1 hour.

*Estimated Total Recordkeeping Burden:* 3,000 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. 04-5850 Filed 3-15-04; 8:45 am]

BILLING CODE 4830-01-P

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 April 15, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-1869.

*Form Number:* IRS Form 8806.

*Type of Review:* Extension.

*Title:* Information Return for Acquisition of Control or Substantial Change in Capital Structure.

*Description:* Form 8806 is used to report information regarding transactions involving acquisition of control or substantial change in capital structure under section 6043.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 10.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—6 hr., 42 min.

Learning about the law or the form—2 hr., 10 min.

Preparing and sending the form to the IRS

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 113 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. 04-5851 Filed 3-15-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 8, 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

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 9, 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

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-163-84]

### 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, PS-163-84 (TD 8439), Treatment of Transactions Between Partners and Partnerships §§ 1.707-3(c)(2), 1.707-5(a)(7)(ii), 1.707-6(c) and 1.707-8).

**DATES:** Written comments should be received on or before May 17, 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 regulations should be directed to Larnice Mack at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3179, or through the Internet at ([Larnice.Mack@irs.gov](mailto:Larnice.Mack@irs.gov)).

**SUPPLEMENTARY INFORMATION:**

*Title:* Treatment of Transactions Between Partners and Partnerships.

*OMB Number:* 1545-1243.

*Regulation Project Number:* PS-163-84.

*Abstract:* Internal Revenue Code section 707(a)(2) provides that if there are transfers of money or property between a partner and a partnership, the transfer will be treated, in certain situations, as a disguised sale between the partner and the partnership. The regulations require that the partner or the partnership should disclose the transfer and certain attendant facts in some situations.

*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 Time Per Respondents:* 7,500.

*Estimated Time Per Respondent:* 20 minutes.

*Estimated Total Annual Burden Hours:* 2,500.

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: March 9, 2004.

Glenn Kirkland,

*IRS Reports Clearance Officer.*

[FR Doc. 04-5904 Filed 3-15-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Art Advisory Panel—Notice of closed meeting

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of closed meeting of Art Advisory Panel.

**SUMMARY:** Closed meeting of the Art Advisory Panel will be held in Washington, DC.

**DATES:** The meeting will be held April 14 and 15, 2004.

**ADDRESSES:** The closed meeting of the Art Advisory Panel will be held on April 14 and 15, 2004, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** Karen Carolan, C:AP:AS, 1099 14th Street, NW., Washington, DC 20005. Telephone (202) 694-1861 (not a toll free number).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (2000),

that a closed meeting of the Art Advisory Panel will be held on April 14 and 15, 2004, in Room 4600E beginning at 9:30 a.m., Franklin Court Building, 1099 14th Street, NW., Washington, DC 20005.

The agenda will consist of the review and evaluation of the acceptability of fair market value appraisals of works of art involved in Federal income, estate, or gift tax returns. This will involve the discussion of material in individual tax returns made confidential by the provisions of 26 U.S.C. 6103.

A determination as required by section 10(d) of the Federal Advisory Committee Act has been made that this meeting is concerned with matters listed in section 552b(c)(3), (4), (6), and (7), and that the meeting will not be open to the public.

David B. Robison,

*Chief, Appeals.*

[FR Doc. 04-5905 Filed 3-15-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0365]

### Proposed Information Collection Activity: Proposed Collection; Comment Request

**AGENCY:** National Cemetery Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The National Cemetery Administration (NCA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to determine if a claimant is entitled to disinter the remains of a loved one from or within a national cemetery.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 17, 2004.

**ADDRESSES:** Submit written comments on the collection of information to Mechelle Powell, National Cemetery Administration (41D1), Department of