

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Finance Docket No. 34513]

**Union Pacific Railroad Company—  
Trackage Rights Exemption—The  
Burlington Northern and Santa Fe  
Railway Company**

The Burlington Northern and Santa Fe Railway Company (BNSF) has agreed to grant overhead trackage rights to Union Pacific Railroad Company (UP), between BNSF milepost 141.73 near Rockview, MO, and BNSF milepost 186.14 near Lilbourn, MO, a distance of approximately 44.41 miles.

BNSF indicates that the transaction was to be consummated on November 8, 2004.

The purpose of the trackage rights is to allow UP to use the BNSF Rockview-Lilbourn line for traffic originating from or destined to industries on UP's line between Lilbourn and New Madrid, instead of its existing route between Malden Junction, MO, and Lilbourn, which will enable UP to avoid rebuilding the latter route.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34513, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert T. Opal, 1400 Douglas Street, Stop 1580, Omaha, NE 68179.

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

Decided: November 9, 2004.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-25481 Filed 11-18-04; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

**Proposed Collection; Comment  
Request for Form 8038-R**

**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 Form 8038-R, Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

**DATES:** Written comments should be received on or before January 18, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6516, 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 R. Joseph Durbala at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

**OMB Number:** 1545-1750.

**Form Number:** 8038-R.

**Abstract:** Under Treasury Regulations section 1.148-3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038-R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

**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:** State, local or tribal governments.

**Estimated Number of Respondents:** 200.

**Estimated Time Per Respondent:** 12 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 2,458.

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: November 15, 2004.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-25651 Filed 11-18-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

[PS-106-91]

**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, PS-106-91 (TD 8563), State Housing Credit Ceiling and Other Rules Relating to the Low-Income Housing Credit (§ 1.42-14).

**DATES:** Written comments should be received on or before January 18, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Joe Durbala, Internal Revenue Service, room 6516, 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 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* State Housing Credit Ceiling and Other Rules Relating to the Low-Income Housing Credit.

*OMB Number:* 1545-1423.

*Regulation Project Number:* PS-106-91.

*Abstract:* The regulation concerns the low-income housing credit under section 42 of the Internal Revenue Code. The regulation provides rules relating to the order in which housing credit dollar amounts are allocated from each State's housing credit ceiling under section 42(h)(3)(C) and the determination of which States qualify to receive credit from a national pool of credit under section 42(h)(3)(D). The regulation affects State and local housing credit agencies and taxpayers receiving credit allocations, and provides them with guidance for complying with section 42.

*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, not-for-profit institutions, individuals or households, and state, local or tribal governments.

*Estimated Number of Respondents:* 110.

*Estimated Time Per Respondent:* 2 hours, 30 minutes.

*Estimated Total Annual Burden Hours:* 275.

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: November 12, 2004.

**Joe Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-25652 Filed 11-18-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Electronic Tax Administration Advisory Committee (ETAAC)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of open meeting.

**SUMMARY:** In 1998 the Internal Revenue Service established the Electronic Tax Administration Advisory Committee (ETAAC). The primary purpose of ETAAC is to provide an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC offers constructive observations about current or proposed policies, programs, and procedures, and suggests improvements. Listed is a summary of the agenda along with the planned discussion topics.

### Summarized Agenda

9 a.m. Meeting Opens

12 noon Meeting Adjourns

The planned discussion topics are:

(1) Discussion with ETA Director

(2) Overview of IRS Operations Support Organization

(3) IRS Security Summit

**Note:** Last-minute changes to these topics are possible and could prevent advance notice.

**DATES:** There will be a meeting of ETAAC on Thursday, December 2, 2004. This meeting will be open to the public, and will be in a room that accommodates approximately 40 people, including members of ETAAC and IRS officials. Seats are available to members of the public on a first-come, first-served basis.

**ADDRESSES:** The meeting will be held at the Hilton Garden Inn—Franklin Square—815 14th Street, NW., Washington, DC 20005.

**FOR FURTHER INFORMATION CONTACT:** To have your name put on the guest list and to receive a copy of the agenda or general information about ETAAC, please contact Kim Logan on 202-283-1947 or at [kim.a.logan@irs.gov](mailto:kim.a.logan@irs.gov) by Monday, November 29, 2004.

Notification of intent should include your name, organization and telephone number. Please spell out all names if you leave a voice message.

**SUPPLEMENTARY INFORMATION:** ETAAC reports to the Director, Electronic Tax Administration, the executive responsible for the electronic tax administration program. Increasing participation by external stakeholders in the development and implementation of the strategy for electronic tax administration, will help IRS achieve the goal that paperless filing should be the preferred and most convenient method of filing tax and information returns.

ETAAC members are not paid for their time or services, but consistent with Federal regulations, they are reimbursed for their travel and lodging expenses to attend the public meetings, working sessions, and an orientation each year.

Dated: November 12, 2004.

**Beatrice D. Howell,**

*Acting Director, Strategic Services Division.*

[FR Doc. 04-25740 Filed 11-18-04; 8:45 am]

**BILLING CODE 4830-01-P**