

Petitioner states that all vehicles must be inspected to ensure compliance with the Theft Prevention Standard at 49 CFR part 541 and that U.S.-model anti-theft devices will be installed, as necessary, on vehicles that are not already so equipped. The petitioner expressed the belief that the vehicles do in fact comply with this standard.

The petitioner also states that a vehicle identification plate must be affixed to the vehicles near the left windshield post to meet the requirements of 49 CFR Part 565.

Interested persons are invited to submit comments on the petition described above. Comments should refer to the docket number and be submitted to: Docket Management, Room PL-401, 400 Seventh St., SW., Washington, DC 20590 (Docket hours are from 9 a.m. to 5 p.m.). It is requested but not required that 10 copies be submitted.

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

Authority: 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Claude H. Harris,

Director, Office of Vehicle Safety Compliance.

[FR Doc. 04-11454 Filed 5-19-04; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34501]

James Riffin d/b/a The Northern Central Railroad—Acquisition and Operation Exemption—in York County, PA

James Riffin d/b/a The Northern Central Railroad (NCR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire from the Commissioners of York County, PA, and operate approximately 19 miles of rail line, known as USRA Line 145, between milepost 35.6 (at or near the Maryland/Pennsylvania line) and milepost 54.6 (Hyde), in York County, PA. NCR proposes to interchange with the Genesee and Wyoming Railroad.

NCR certifies that its projected annual revenues as a result of this transaction

will not exceed those that would qualify it as a Class III rail carrier and states that such revenues will not exceed \$5 million annually. NCR intends to commence these activities within 90 days from the date the notice of exemption was filed (April 28, 2004).

This notice is applicant's second attempt to acquire similar authority. In *James Riffin d/b/a The Northern Central Railroad—Acquisition and Operation Exemption—in York County, PA and Baltimore County, MD*, STB Finance Docket No. 34484 (STB served and published in the **Federal Register** Apr. 7, 2004) (69 FR 18420), applicant sought authorization to acquire two line segments in Baltimore County, MD, in addition to a slightly longer version of the line involved herein. However, in a decision in that proceeding served on April 20, 2004, the Board revoked the exemption stating that issues raised by the State of Maryland could not be answered under the expedited "class exemption" process. NCR was advised that if it sought to pursue the matter it should provide more detailed information in the form of an individual exemption petition under 49 U.S.C. 10502 and 49 CFR 1121, or a full application under 49 U.S.C. 10901 and 49 CFR 1150, as those procedures are designed to elicit a more complete record. NCR instead chose to file this notice for the necessary authority to acquire and operate the described line in York County in the event that it is able to reach an agreement with the Commissioners of York County for that acquisition.

If the verified 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. 34501, 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 James Riffin, 1941 Greenspring Drive, Timonium, MD 21093.

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

Decided: May 13, 2004.

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

Vernon A. Williams,
Secretary.

[FR Doc. 04-11327 Filed 5-19-04; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

[INTL-29-91]

Internal Revenue Service 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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, INTL-29-91 (TD 8556), Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM) (§ 1.985-3).

DATES: Written comments should be received on or before July 19, 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 information collection 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: Computation and Characterization of Income and Earnings and Profits Under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

OMB Number: 1545-1051.

Regulation Project Number: INTL-29-91.

Abstract: This regulation provides that taxpayers operating in hyperinflationary currencies must use the United States dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

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 Number of Responses: 700.

Estimated Time Per Respondent: 1 hour, 26 minutes.

Estimated Total Annual Burden Hours: 1,000.

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: May 14, 2004.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-11443 Filed 5-19-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 2350

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 2350, Application for Extension of Time To File U.S. Income Tax Return.

DATES: Written comments should be received on or before July 19, 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 form and instructions 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: Application for Extension of Time To File U.S. Income Tax Return.
OMB Number: 1545-0070.
Form Number: Form 2350.

Abstract: Form 2350 is used to request an extension of time to file in order to meet either the bona fide residence test or the physical presence test to qualify for the foreign earned income exclusion and/or the foreign housing exclusion or deduction. The information furnished is used by the IRS to determine if the extension should be granted.

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: Individuals or households.

Estimated Number of Respondents: 22,594.

Estimated Time Per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 22,594.

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: May 14, 2004.

Glenn Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-11444 Filed 5-19-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[PS-127-86; PS-128-86; PS-73-88]

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, Pub. L. 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-127-86, PS-128-86, and PS-73-88 (TD 8644), Generation-Skipping Transfer Tax (§§ 26.2601-1, 26.2632-1, 26.2642-1, 26.2642-2, 26.2642-3, 26.2642-4, 26.2652-2, and 26.2662-1).

DATES: Written comments should be received on or before July 19, 2004 to be assured of consideration.