

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

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

[FR Doc. 05-8667 Filed 4-29-05; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

**[STB Docket No. AB-33 (Sub-No. 251X) and STB Docket No. AB-383 (Sub-No. 4X)] and Union Pacific Railroad Company—Abandonment Exemption—in Dane County, WI; AB-383 (Sub-No. 4X)]**

### Wisconsin & Southern Railroad Company—Discontinuance of Service Exemption—in Dane County, WI

Union Pacific Railroad Company (UP) and Wisconsin & Southern Railroad Company (WSOR) have jointly filed a notice of exemption under 49 CFR 1152 Subpart F—*Exempt Abandonments and Discontinuances of Service* for UP to abandon and WSOR to discontinue service over a 4.4-mile line of railroad, known as the Central Soya Line, Harvard Subdivision, between milepost 85.5 in the City of Madison and milepost 89.9 in the City of Fitchburg, in Dane County, WI. The line traverses United States Postal Service Zip Codes 53711, 53717, and 53719.

UP and WSOR have certified that: (1) No local traffic has moved over the line for at least 2 years prior to the date of the filing of the notice and any overhead traffic on the line can be rerouted over other lines; (2) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to these exemptions, any employee adversely affected by the abandonment or discontinuance shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of

financial assistance (OFA) has been received, these exemptions will be effective on June 1, 2005, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by May 12, 2005. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by May 23, 2005, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to applicants' representatives: Mack H. Shumate, Attorney for Union Pacific Railroad Company, 101 N. Wacker Drive, Suite 1920, Chicago, IL 60606; and John D. Heffner, John D. Heffner, PLLC, Attorney for Wisconsin & Southern Railroad Company, Suite 800, 1920 N Street NW., Washington, DC 20036.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

UP and WSOR have filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by May 6, 2005. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1539.

[Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), UP shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by

<sup>1</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>2</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1,200. See 49 CFR 1002.2(f)(25).

UP's filing of a notice of consummation by May 2, 2006, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: April 21, 2005.

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

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

[FR Doc. 05-8518 Filed 4-29-05; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Public Meeting of the President's Advisory Panel on Federal Tax Reform

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** This notice advises all interested persons of the location of the May 11-12, 2005, public meeting of the President's Advisory Panel on Federal Tax Reform. This meeting was previously announced in 70 FR 21493 (April 26, 2005).

**DATES:** The meeting will be held on Wednesday, May 11, 2005, and Thursday, May 12, 2005. The meeting will begin at 9:30 a.m. on both days.

**ADDRESSES:** The meeting will be held at the National Transportation Safety Board Conference Center Auditorium, 429 L'Enfant Plaza, SW., Washington, DC 20594. Seating will be available to the public on a first-come, first-served basis.

**FOR FURTHER INFORMATION CONTACT:** The Panel staff at (202) 927-2TAX (927-2829) (not a toll-free call) or e-mail [info@taxreformpanel.gov](mailto:info@taxreformpanel.gov) (please do not send comments to this box). Additional information is available at <http://www.taxreformpanel.gov>.

Dated: April 28, 2005.

**Mark S. Kaizen,**  
*Designated Federal Officer.*

[FR Doc. 05-8770 Filed 4-29-05; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

### Public Meeting of the President's Advisory Panel on Federal Tax Reform

**AGENCY:** Department of the Treasury.

**ACTION:** Notice of meeting.

**SUMMARY:** This notice advises all interested persons of a public meeting of

the President's Advisory Panel on Federal Tax Reform.

**DATES:** The meeting will be held on Tuesday, May 17, 2005, in the Washington DC area and will begin at 9:30 a.m.

**ADDRESSES:** The venue has not been identified to date. Venue information will be posted on the Panel's Web site at <http://www.taxreformpanel.gov> as soon as it is available.

**FOR FURTHER INFORMATION CONTACT:** The Panel staff at (202) 927-2TAX (927-2829) (not a toll-free call) or email [info@taxreformpanel.gov](mailto:info@taxreformpanel.gov) (please do not send comments to this box). Additional information is available at <http://www.taxreformpanel.gov>.

**SUPPLEMENTARY INFORMATION:** *Purpose:* The May 17 meeting is the ninth meeting of the Advisory Panel. At this meeting, the Panel will continue to evaluate specific proposals for reform of the tax code.

*Comments:* Interested parties are invited to attend the meeting; however, no public comments will be heard at the meeting. Any written comments with respect to this meeting may be mailed to The President's Advisory Panel on Federal Tax Reform, 1440 New York Avenue, NW., Suite 2100, Washington, DC 20220. All written comments will be made available to the public.

*Records:* Records are being kept of Advisory Panel proceedings and will be available at the Internal Revenue Service's FOIA Reading Room at 1111 Constitution Avenue, NW., Room 1621, Washington, DC 20024. The Reading Room is open to the public from 9 a.m. to 4 p.m., Monday through Friday except holidays. The public entrance to the reading room is on Pennsylvania Avenue between 10th and 12th streets. The phone number is (202) 622-5164 (not a toll-free number). Advisory Panel documents, including meeting announcements, agendas, and minutes, will also be available on <http://www.taxreformpanel.gov>.

Dated: April 28, 2005.

**Mark S. Kaizen,**

*Designated Federal Officer.*

[FR Doc. 05-8771 Filed 4-29-05; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-251701-96]

#### 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, REG-251701-96 (TD 8894), Electing Small Business Trusts.

**DATES:** Written comments should be received on or before July 1, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6510, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Larnice Mack at Internal Revenue Service, room 6512, 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:* Electing Small Business Trusts.  
*OMB Number:* 1545-1591.  
*Regulation Project Number:* REG-251701-96.

*Abstract:* This regulation provides the rules for an electing small business trust (ESBT), which is a permitted shareholder of and S corporation. With respect to the collections of information, the regulations provide the rules for making an ESBT election, and the rules for converting from a qualified subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under § 1.444-2T by filing Form 8716.

*Current Actions:* There are no changes being made to this existing regulation.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 7,500.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 7,500.

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: April 22, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. E5-2063 Filed 4-29-05; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### Information Reporting Program Advisory Committee (IRPAC); Nominations

**AGENCY:** Internal Revenue Service, Department of Treasury

**ACTION:** Request for nominations.

**SUMMARY:** The Internal Revenue Service (IRS) requests nominations of individuals to be considered for selection as Information Reporting Program Advisory Committee (IRPAC) members. Interested parties may nominate themselves and/or at least one other qualified person for membership. Nominations will be accepted for current vacancies and should describe and document the applicants' qualifications for membership. IRPAC can be comprised of no more than twenty-three (23) members and currently consists of seventeen (17) members. It is important that the IRPAC