

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.*

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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]

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## 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