

## DEPARTMENT OF TRANSPORTATION

## Surface Transportation Board

[STB Finance Docket No. 34624]

**R.J. Corman Railroad Company/  
Central Kentucky Lines, LLC—  
Acquisition and Operation  
Exemption—Line of R.J. Corman  
Railroad Property, LLC**

R.J. Corman Railroad Company/Central Kentucky Lines, LLC (RJCC),<sup>1</sup> a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by sublease from its corporate affiliate R.J. Corman Railroad Property, LLC (Railroad Property) and operate a line of railroad in Louisville, KY, known as the Water Street Lead, extending from the southeast edge of the Mellwood Avenue crossing of the Water Street Lead at or near milepost OTR 4.74 (also known as milepost OOT 1.8) on CSX Transportation, Inc.'s (CSXT) Louisville Terminal Subdivision to the end of track north of River Road, a total distance of approximately 2.4 miles, along with associated industry leads and switch tracks.<sup>2</sup> The Water Street Lead is owned by CSXT and will be leased by Railroad Property. RJCC will also acquire by assignment from Railroad Property incidental overhead trackage rights on a CSXT line between Louisville and Anchorage, KY, on CSXT's LCL Subdivision between the Water Street Lead and milepost 12.49 at HK Tower in Anchorage, a distance of approximately 10.75 miles (the Anchorage Trackage Rights), to allow connection with other RJCC operations at the latter location.<sup>3</sup>

This transaction is related to STB Finance Docket No. 34625, *R.J. Corman Railroad Property, LLC—Lease Exemption—Line of CSX Transportation, Inc.*, wherein Railroad Property seeks to lease the Water Street Lead and acquire the Anchorage Trackage Rights from CSXT.

RJCC certifies that its projected revenues as a result of this transaction will not result in RJCC becoming a Class II or Class I rail carrier. But, because RJCC's projected annual revenues will

exceed \$5 million, RJCC certified to the Board on December 7, 2004, that, prior to that date, it sent the required notice of the transaction to the national offices of all labor unions representing employees on the affected lines and posted a copy of the notice at the workplace of the employees on the affected lines. See 49 CFR 1150.42(e).

RJCC stated that it intended to consummate the transaction on February 5, 2005, and commence operations on February 7, 2005.

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. 34624, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Ronald A. Lane, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

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

Decided: February 15, 2005.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 05-3429 Filed 2-22-05; 8:45 am]

BILLING CODE 4915-01-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 two public meetings of the President's Advisory Panel on Federal Tax Reform.

**DATES:** The meetings will be held on Tuesday, March 8, 2005, in the Tampa, Florida area, and on Wednesday, March 16, 2005, in the Chicago, Illinois area. Both meetings will begin at 9:30 a.m.

**ADDRESSES:** Due to exceptional circumstances concerning scheduling, this Notice is being published at this time; however, the venues have 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 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>.

**SUPPLEMENTARY INFORMATION:**

**Purpose:** The March 8 meeting is the third meeting of the Advisory Panel, and will focus on how our tax system affects business and entrepreneurship. The March 16 meeting is the fourth meeting of the Advisory Panel and will focus on examining the impact of tax incentives on taxpayers' decisions.

**Comments:** Interested parties are invited to attend these meetings; however, no public comments will be heard at these meetings. Any written comments with respect to these meetings may be mailed to The President's Advisory Panel on Federal Tax Reform, 1440 New York Avenue, NW., Suite 2100, Washington, DC 20220. On February 16, 2005, the Panel requested written comments in response to four specific questions about the Federal tax system. For additional information regarding this request for comments, please see <http://www.taxreformpanel.gov/contact>. 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: February 18, 2005.

**Mark S. Kaizen,**

*Designated Federal Officer.*

[FR Doc. 05-3571 Filed 2-22-05; 8:45 am]

BILLING CODE 4810-25-P

## DEPARTMENT OF THE TREASURY

## Internal Revenue Service

[REG-154000-04]

**Proposed Collection; Comment  
Request for Regulation Project;  
Withdrawal**

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

<sup>1</sup> RJCC is controlled by Richard J. Corman, who also controls eight other Class III rail carriers in the eastern United States.

<sup>2</sup> According to RJCC, an agreement has been reached with Railroad Property providing for RJCC's sublease and operation of the Water Street Lead immediately upon Railroad Property's lease of the Water Street Lead from CSXT. The agreement also provides for the assignment of the Anchorage Trackage Rights from Railroad Property to RJCC.

<sup>3</sup> Railroad Property also will assign to RJCC its operating rights over CSXT between the Water Street Lead and CSXT's Osborne Yard in Louisville for purposes of effectuating interchange.

**ACTION:** Withdrawal of notice.

**SUMMARY:** This document withdraws a notice and request for comments that was published in the **Federal Register** on February 2, 2005 (70 FR 5510) that solicited comments on proposed regulations (REG-154000-04) relating to Diesel Fuel and Kerosene Excise Tax and Dye Injection (OMB No. 1545-1418).

**SUPPLEMENTARY INFORMATION:**

**Background**

The IRS is withdrawing the request for comments because the new regulations have not yet been fully developed and are unavailable at this time. The IRS will announce its plan to submit the Information Collection Request in subsequent issues of the **Federal Register** that will include the regulations. An opportunity to provide comments will be included when the new regulations are completed and published in the **Federal Register**.

**Withdrawal of Notice and Request for Comments**

Accordingly, the notice and request for comments (REG-154000-04) that was published in the **Federal Register** on February 2, 2005 (70 FR 5510) which was the subject of FR Doc. 05-1950, is withdrawn.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 05-3459 Filed 2-22-05; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Revenue Procedure 2001-21**

**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 Revenue Procedure 2001-21, Debt Roll-Ups.

**DATES:** Written comments should be received on or before April 25, 2005, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, Room 6516, 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 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:* Debt Roll-Ups.

*OMB Number:* 1545-1647.

*Revenue Procedure Number:* Revenue Procedure 2001-21.

*Abstract:* Revenue Procedure 2001-21 provides for an election that will facilitate the consolidation of two or more outstanding debt instruments into a single debt instrument. Under the election, taxpayers can treat certain exchanges of debt instruments as realization events for federal income tax purposes even though the exchanges do not result in significant modifications under section 1.1001-3 of the Income Tax Regulations.

*Current Actions:* There is no changes being made to the revenue procedure at this time.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 45 minutes.

*Estimated Total Annual Burden Hours:* 75.

The burden for the collection of information is reflected in the burden of Form 4868, Application for Automatic Extension of Time to File U.S. Individual Tax Return.

The following paragraph applies to all 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: February 11, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 05-3460 Filed 2-22-05; 8:45 am]

BILLING CODE 4830-01-P

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Open Meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel**

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

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel will be conducted (via teleconference). The Committee will be discussing issues pertaining to the IRS administration of the Earned Income Tax Credit.

**DATES:** The meeting will be held Thursday, March 17, 2005.

**FOR FURTHER INFORMATION CONTACT:** Audrey Y. Jenkins at 1-888-912-1227 (toll-free), or 718-488-2085 (non toll-free).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that an open meeting of the Earned Income Tax Credit Committee of the Taxpayer Advocacy Panel will be held Thursday, March 17, 2005, from 2 p.m. to 3:30 p.m. e.t. via a telephone conference call. The public is invited to make oral comments. Individual comments will be limited to 5 minutes. Due to limited conference lines, notification of intent to participate in