pursuant to 49 U.S.C. 10502(b). A final decision will be issued by October 15, 2004.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,100 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than August 9, 2004. Each trail use request must be accompanied by a \$200 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket Nos. AB–33 (Sub-No. 214X) and AB–853 (Sub-No. 2X) and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001, (2) Karl Morell, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005, and (3) Mack H. Shumate, 101 North Wacker Drive, Room 1920, Chicago, IL 60606. Replies to the petition are due on or before August 9, 2004.

Persons seeking further information concerning abandonment 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 the 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 of 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 http://www.stb.dot.gov.

Decided: July 9, 2004.

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

Vernon A. Williams,

Secretary.

[FR Doc. 04–16079 Filed 7–16–04; 8:45 am] **BILLING CODE 4915–01–P**

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of proposed new Privacy Act system of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of Treasury, Internal Revenue Service, gives notice of a proposed new system of records entitled "Treasury/IRS 10.007–SPEC Taxpayer Assistance Reporting System (STARS)."

DATES: Comments must be received no later than August 18, 2004. This new system of records will be effective August 30, 2004, unless the IRS receives comments which would result in a contrary determination.

ADDRESSES: Comments should be sent to the Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be made available for inspection and copying upon request in the Freedom of Information Reading Room (1621), at the above address.

FOR FURTHER INFORMATION CONTACT:

Samuel Perry, Policy Analyst, W:CAR:SPEC, 401 West Peachtree Street, NW., Atlanta, Georgia 30308. Phone number: (404) 338–8156.

SUPPLEMENTARY INFORMATION: A primary IRS goal is to increase our activities with taxpayers and with tax practitioners, stakeholders, and partners involved in assisting taxpayers before they file their returns.

Providing taxpayers increased assistance before returns are filed promotes the elimination of errors before they occur. Reduction of errors will increase taxpayer satisfaction and increase IRS efficiency. As part of an effort to obtain maximum value from limited resources, IRS will use the information in the proposed system to better manage volunteers and programs offering volunteer services. Information about volunteer skills will enable the IRS to strategically place volunteers to provide the widest variety of skills that

taxpayers may need in a particular location. This system will not contain tax returns or return information. The proposed system of records will enable IRS to improve service to taxpayers.

The new system of records report, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Government Reform of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix I to OMB Circular A–130, "Federal Agency Responsibilities for Maintaining Records About Individuals," dated November 30, 2000.

The proposed new system of records entitled "Treasury/IRS 10.007–SPEC Taxpayer Assistance Reporting System (STARS)" is published in its entirety below

Dated: July 8, 2004.

Jesus H. Delgado-Jenkins,

Acting Assistant Secretary for Management.

TREASURY/IRS 10.007

SYSTEM NAME:

SPEC Taxpayer Assistance Reporting System (STARS)—Treasury/IRS.

SYSTEM LOCATION:

The records will be in Wage and Investment Division offices nationwide. See IRS Appendix A for addresses of the national, area and territory offices that will maintain this system.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who work in and provide administrative assistance to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs and other IRS volunteer programs. This includes individual partners (persons who serve as intermediaries between IRS and taxpayers, such as return preparers and persons who disseminate tax information) and stakeholders (persons who have a vested interest in IRS business, including tax professionals and practitioners).

CATEGORIES OF RECORDS IN THE SYSTEM:

Records contain information on qualifications of individuals who volunteer in IRS-administered taxpayer assistance programs. The records include: Names; addresses; phone numbers; available times to work; language skills; tax law skills; certification levels (CPA, Attorney, Enrolled Agent, etc.), and tax law training levels; ability to deliver products and services; contact information; availability for delivery of products and services; geographical

coverage; resources; services provided, and inventory of software/hardware provided to the volunteer. Records also contain similar information on individual partners and stakeholders.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

26 U.S.C. 7602, 7801 and 7803, 5 U.S.C. 301.

PURPOSE:

This system will maintain records for administration of products and programs for assisting taxpayers, including the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs. The system will allow the IRS to improve the quality of service to taxpayers by better managing resources available to taxpayer assistance programs and sites. It will provide the ability to process information from a central source for decision-making.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

These records may be used: (1) To disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, (b) any employee of the agency in his or her official capacity, (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged.

- (2) To provide information to a congressional office in response to an inquiry made at the request of the person to whom the record pertains.
- (3) To provide information to contractors when necessary to perform a government contract.
- (4) To provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.
- (5) To provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.
- (6) To provide information to the Department of Justice for the purpose of litigating an action or seeking legal advice; disclosure may be made at any time during judicial process.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper and machine-readable media.

RETRIEVABILITY:

By the name of the volunteer, individual partner or individual stakeholder, non-unique names will be distinguished by addressees. Records pertaining to electronic filing capabilities may also be retrieved by the EFIN (electronic filer identifying number).

SAFEGUARDS:

Access controls will not be less than those provided for by the IRM 25.10.1, Information Technology Security Policy and Guidance.

RETENTION AND DISPOSAL:

Record retention will be established in accordance with the National Archives and Records Administration Regulations Part 1228, Subpart B-Scheduling Records.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices: Director (Wage and Investment, Strategy & Finance, Strategic Planning and Policy Development). Officials maintaining the system: Director of the Wage and Investment, SPEC (Stakeholder Partnerships, Education & Communication) Division offices nationwide. See IRS Appendix A for addresses of the national, area and territory offices maintaining the system.

NOTIFICATION PROCEDURE:

Individuals may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

CONTESTING RECORD PROCEDURES:

See "Record access procedures" above.

RECORD SOURCE CATEGORIES:

Individual volunteers, stakeholders, and partners.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

[FR Doc. 04–16194 Filed 7–16–04; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Office of Research and Development; Government Owned Invention Available for Licensing

AGENCY: Office of Research and Development, Department of Veterans Affairs.

ACTION: Notice of government owned invention available for licensing.

SUMMARY: The invention listed below is owned by the U.S. Government as represented by the Department of Veterans Affairs, and is available for licensing in accordance with 35 U.S.C. 207 and 37 CFR part 404 and/or CRADA Collaboration under 15 U.S.C. 3710a to achieve expeditious commercialization of results of federally funded research and development. Foreign patents are filed on selected inventions to extend market coverage for U.S. companies and may also be available for licensing.

FOR FURTHER INFORMATION CONTACT:

Technical and licensing information on the invention may be obtained by writing to: Robert W. Potts, Department of Veterans Affairs, Director Technology Transfer Program, Office of Research and Development, 810 Vermont Avenue, NW., Washington, DC 20420; fax: 202-254-0473; e-mail at bob.potts@hq.med.va.gov. Any request for information should include the Number and Title for the relevant invention as indicated below. Issued patents may be obtained from the Commissioner of Patents, U.S. Patent and Trademark Office, Washington, DC 20231.

SUPPLEMENTARY INFORMATION: The invention available for licensing is: U.S. Provisional Patent Application No. 60/437,872 "Therapeutic Methods and Compositions for Treating Cellular Oxidative Stress."

Dated: July 12, 2004.

Anthony J. Principi,

Secretary, Department of Veterans Affairs. [FR Doc. 04–16309 Filed 7–16–04; 8:45 am] BILLING CODE 8320–01–P