

28, 2004,¹ unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,² formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),³ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by January 8, 2004.⁴ Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by January 20, 2004, 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 the City's representative: Charles H. Montange, 426 NW 162d St., Seattle, WA 98177.

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

The City has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by January 2, 2004. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) 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

¹ In its notice, the City indicated a proposed consummation date of January 12, 2004. Under 49 CFR 1152.50(d)(2), however, the earliest the exemption could become effective is 50 days after the verified notice of exemption was filed. The notice was filed on December 9, 2003. Therefore, the effective date of the exemption can be no earlier than January 28, 2004, and consummation may not take place prior to that date. The City's representative has been notified and has confirmed that consummation will not take place before January 28, 2004.

² 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.

³ Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. See 49 CFR 1002.2(f)(25).

⁴ Madison County Transit (MCT) concurrently filed a request for issuance of a notice of interim trail use for the entire line under the National Trails System Act, 16 U.S.C. 1247(d). Also by letter filed December 12, 2003, the Terminal Railroad Association of St. Louis (Terminal) states that it intends to file a reply to the City's notice of exemption and to MCT's trail use request, and that it will seek a stay of the effective date of the exemption. The Board will address MCT's trail use request, along with any others that may be filed, and any further filings by Terminal in subsequent decisions.

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), the City 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 the City's filing of a notice of consummation by December 29, 2004, 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 www.stb.dot.gov.

Decided: December 18, 2003.

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

Vernon A. Williams,

Secretary.

[FR Doc. 03-31719 Filed 12-24-03; 8:45 am]

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DEPARTMENT OF TREASURY

Internal Revenue Service

Addition of New Transmitter Encryption Options and Pending Discontinuance of Non-Encrypted Options for IRS e-file

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: Internal Revenue Service will provide the ability for *IRS e-file* program participants to use approved encryption methods for the 2005 and later filing seasons, beginning with the Acceptance Testing System (ATS) in late 2004. For the 2005 filing season, IRS intends to begin discontinuing support of non-encrypted transmissions whether by dedicated or dial-up links on the Public Switched Telephone Network (PSTN).

DATES: Questions or concerns should be directed to the Internal Revenue Service by January 31, 2004.

SUPPLEMENTARY INFORMATION: This information pertains to *IRS e-filer* transmitters (EROs) who are transmitting both individual and business electronic returns and electronic tax documents to the IRS EMS Front-End Processing Systems and also to state taxing authorities who retrieve state returns from the State Retrieval Systems located in Austin, TX and Memphis, TN.

Background

The Internal Revenue Service is charged with protecting taxpayer information using the most feasible, efficient and appropriate methods of protection available. Encrypting the transmissions between the trading partners and the IRS would enhance and complete the existing security provided by the trading partners' systems and by the IRS security zone.

Dedicated Line Filers

Based on an analysis of various e-file trading partner capabilities, the Internal Revenue Service announces that effective for the 2005 Filing Season, it will require the use of a minimum 128-bit FIPS approved but trading partner-chosen, procured, and installed method of encryption for use on trading partner-provided dedicated line(s). These dedicated lines may continue to be terminated at the Austin and Memphis EMS locations, and will permit use of the existing TELNET and FTP protocol methods. Each dedicated line trading partner will need to submit a new application and will identify the evaluation number referencing the chosen encryption method (e.g., Brand, Model Number, FIPS 140-x, Evaluation Number xxx, and Evaluation Date). For filers using dedicated lines terminating on IRS network equipment, the IRS will provide the IOS implemented 128-bit IPsec 3DES encryption services.

Internet Transmission Filers

Recognizing that the majority of e-commerce and e-government applications are migrating to the Internet and using standard technologies, the Internal Revenue Service will provide the ability for registered users to electronically transmit return information to an IRS-provided and certified "Secure Web" site. Use of this Web site for the EMS e-filer program will require the use of Secure Sockets Layer (SSL) Version 3.0 using 128-bit encryption keys in an operational mode using the current modem based file transmission commands within a client commonly termed "TELNET/S". A very similar web and SSL technology is also being used for the IRS/FMS EFTPS program, *pay.gov*, the IRS modernized e-file RUP, as well as for other commercial applications, such as on-line banking. Support for SSL is provided at no extra cost in most Operating Systems available for the last five years, and is supported by the majority of Internet Service Providers (ISPs).

Extranet Connectivity

The IRS is capable of supporting a moderate number of Trading Partners who wish to use an encryption technology termed "IPSec", with a shared secret key from their facilities, over the Internet to IRS selected ISPs handling IRS EXTRANET termination points. These termination points will contain only IRS equipment. The protocol within this connection would be the same as the current dedicated line filers, but would not guarantee any level of performance. Transmitters wishing to use this method would need to notify the IRS, following procedures outlined in IRS Publication 1346.

Cost Impacts and Taxpayer Burdens

The cost impact of the Internet SSL method to IRS e-filers is expected to be minimal. The transmitters will incur the cost of the ISP, however, many of them already have and use an ISP. Currently the e-filers must pay for the long distance telephone call to the IRS front-end sites, and must make multiple calls if their transmission volume is high. Historic technologies also incur "dropped" calls. These occurrences are expected to be reduced when the Internet is used. Calls now would be to the usually local ISP phone number and its alternates.

Implementation Schedule

The Internal Revenue Service will make known to the registered trading partners and software developers the software standards and scripting opportunities on or before March 31, 2004, to allow completion of any software changes in their products. The IRS will attempt to ensure that those standards are generally compliant to those adopted by other IRS e-commerce Internet interfaces. The Internal Revenue Service will make known to the registered trading partners and software developers the URLs for the "Secure Web" service model by July 31, 2004. The Internal Revenue Service will make a "Secure Web" test facility available to its registered users on or about July 31, 2004, and have a production Assurance Testing (ATS) facility for the "Secure Web" method by November 1, 2004.

The Internal Revenue Service encourages all current and prospective e-filers to begin using one or both of the two new encryption methods by November 1, 2004. Dedicated line filers are encouraged to implement encryption at their earliest convenience and at a time that is mutually agreeable to both the trading partner and the Internal

Revenue Service, prior to November 1, 2004.

Discontinuance of Existing Dial-Up Analog and Dial-Up ISDN Service

Effective December 1, 2003, the Service is no longer accepting requests for support of IRS dial-up ISDN services. During 2005, the IRS will phase down the number of its existing analog, PSTN dial-up line services and its companion existing ISDN dial-up line services, and will discontinue them on November 30, 2005.

ADDRESSES: Carolyn E. Davis, Senior Program Analyst, IRS, Electronic Tax Administration, OS:CIO:I:ET:S:SP, 5000 Ellin Road, Room C4-187, Lanham, MD 20706.

FOR FURTHER INFORMATION CONTACT:

Questions or concerns will also be taken over the telephone. Call Carolyn Davis—202-283-0589 (not a toll-free number). You may e-mail responses entitled *e-file Transmission Encryption* to efile.transmission.encryption@irs.gov.

Dated: December 18, 2003.

Jo Ann Bass,

*Director Strategic Services Division,
Electronic Tax Administration.*

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 4 Taxpayer Advocacy Panel (Including the States of Illinois, Indiana, Kentucky, Michigan, Ohio, West Virginia, and Wisconsin)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Wednesday, January 21, 2004, at 8 a.m., central time.

FOR FURTHER INFORMATION CONTACT: Mary Ann Delzer at 1-888-912-1227, or (414) 297-1604.

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 Area 4 Taxpayer Advocacy Panel will be held Wednesday, January 21, 2004, at 8 a.m., central time via a telephone conference

call. You can submit written comments to the panel by faxing to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221. Public comments will also be welcome during the meeting. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for dial-in information.

The agenda will include the following: Various IRS issues.

Dated: December 19, 2003.

Bernard Coston,

Director, Taxpayer Advocacy Panel.

[FR Doc. 03-31826 Filed 12-24-03; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

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

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be conducted (via teleconference). The committee is soliciting public comments, ideas and suggestions on improving the administration of the Earned Income Tax Credit by the IRS.

DATES: The meeting will be held Wednesday, January 21, 2004.

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 Taxpayer Advocacy Panel Earned Income Tax Credit Issue Committee will be held Wednesday, January 21, 2004, from 2 p.m. to 3 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. If you would like to have the TAP consider a written statement, please call 1-888-912-1227 or 718-488-2085, or write Audrey Y. Jenkins, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Audrey Y. Jenkins.