

comments will become part of this docket and will be available for inspection and copying at the above address between 10 a.m. and 5 p.m., E.T., Monday through Friday, except Federal holidays. An electronic version of this document and all documents entered into this docket is available on the World Wide Web at <http://www.dms.dot.gov>.

FOR FURTHER INFORMATION CONTACT: Michael Hokana, U.S. Department of Transportation, Maritime Administration, MAR-830 Room 7201, 400 Seventh Street, SW., Washington, DC 20590. Telephone 202-366-0760.

SUPPLEMENTARY INFORMATION: As described by the applicant the intended service of the vessel SEA DRAGON is:

Intended Use: "June through September the vessel will carry passenger for hire in the Buffalo harbor and along the southern shores of Lake Erie between Buffalo N.Y. and Cleveland OH with not more than 6 passengers. October through June the vessel will charter along the U.S. East Coast and Gulf of Mexico mainly from Tarpon Springs Florida on the Gulf Coast to Key West, the Florida Keys, Bahamas and the coast of Maine. Owner's personal recreational use."

Geographic Region: "The Great Lakes, the U.S. East Coast and the Gulf of Mexico."

Dated: October 17, 2003.

By order of the Maritime Administrator.

Joel C. Richard,

Secretary, Maritime Administration.

[FR Doc. 03-26767 Filed 10-22-03; 8:45 am]

BILLING CODE 4910-81-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34399 and STB Finance Docket No. 34398]

BG & CM Railroad, Inc.—Exemption From 49 U.S.C. Subtitle IV; and BG & CM Railroad, Inc.—Acquisition and Operation Exemption—Camas Prairie Railnet, Inc.

AGENCY: Surface Transportation Board, DOT.

ACTION: Notice of exemption.

SUMMARY: Under 49 U.S.C. 10502, the Board has: (1) Exempted BG & CM Railroad, Inc. (BG & CM) from the provisions of 49 U.S.C. Subtitle IV, subject to conditions, to allow reactivation of service on a rail line in Lewis, Nez Perce, and Idaho Counties, ID; (2) partially vacated a certificate of interim trail use (CITU) for 52 miles of

this 66.8-mile line; and (3) granted a motion to dismiss a BG & CM notice of exemption to acquire and operate this line.

DATES: This exemption will be effective on October 27, 2003.

FOR FURTHER INFORMATION CONTACT:

Joseph H. Dettmar (202) 565-1600. [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.]

SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. To obtain a copy of the Board's decision, contact Da 2 Da Legal, 1925 K Street, NW., Room 405, Washington, DC 20006 (202-293-7776). Board decisions and notices are also available on our Web site at <http://www.stb.dot.gov>.

Decided: October 17, 2003.

By the Board, Chairman Nober.

Vernon A. Williams,

Secretary.

[FR Doc. 03-26740 Filed 10-22-03; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Finance Docket No. 34403]

Morristown & Erie Railway, Inc.—Lease and Operation Exemption—State of Maine

Morristown & Erie Railway, Inc. (M&E), a Class III rail carrier, d/b/a Maine Eastern Railroad, has filed a verified notice of exemption under 49 CFR 1150.41 *et seq.* to lease and operate the following 85.19 miles of rail line owned by the State of Maine: (1) The Brunswick to Augusta Branch Line between milepost 27.97 in Brunswick and milepost 55.91 in Gardiner, in Cumberland and Kennebec Counties, ME (27.94 miles); (2) the Brunswick to Rockland Branch Line between milepost 29.40 in Brunswick and milepost 85.55 in Rockland, in Cumberland and Knox Counties, ME (56.15 miles); and (3) the Atlantic Branch Line between milepost 85.55 and milepost 86.65 in Rockland, Knox County, ME (1.1 miles). M&E certifies that its projected annual revenues as a result of this transaction will not exceed \$5 million, and thus the transaction will not result in the creation of a Class II or Class I rail carrier. The lease is subject to existing freight operating rights held by Maine Central Railroad Company and Springfield Terminal Railway Company over portions of these lines.

Consummation of this transaction was expected to occur on or after October 1,

2003. The lines to be operated by M&E have been operated by Safe Handling Rail Inc. (SHR) under a modified certificate of public convenience and necessity. Pursuant to an agreement between the State of Maine and SHR, SHR's service was due to terminate on September 30, 2003.

If the verified 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. 34403, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on John K. Fiorilla, Watson, Stevens, Fiorilla & Rutter, LLP, 390 George Street, P.O. Box 1185, New Brunswick, NJ 08903.

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

Decided: October 17, 2003.

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

Vernon A. Williams,

Secretary.

[FR Doc. 03-26741 Filed 10-22-03; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209322-82]

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-209322-82 (TD 8841), Return of Partnership Income (§ 1.6031(a)-1).

DATES: Written comments should be received on or before December 22, 2003 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Return of Partnership Income.
OMB Number: 1545-1583.

Regulation Project Number: REG-209322-82.

Abstract: Section 1.6031(a)-1 requires partnerships to file a partnership return. The information in this section is required to enable the IRS to verify that a taxpayer is reporting the correct amount of income or gain or claiming the correct amount of losses, deductions, or credits from that taxpayer's interest in the partnership. The partnership return is filed on Form 1065.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and farms.

The burden is reflected in the burden estimate of Form 1065.

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: October 15, 2003.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 03-26803 Filed 10-22-03; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-209373-81]

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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, REG-209373-81 (TD 8797), Election to Amortize Start-Up Expenditures for Active Trade or Business (§ 1.195-1).

DATES: Written comments should be received on or before December 22, 2003 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Election to Amortize Start-Up Expenditures for Active Trade or Business.

OMB Number: 1545-1582.

Regulation Project Number: REG-209373-81.

Abstract: Section 1.195-1 of the regulation provides that start-up expenditures may, at the discretion of the taxpayer, be amortized over a period of not less than 60 months beginning with the month the active trade or business begins. Taxpayers may elect to amortize start-up expenditures by filing a statement with their tax return for the taxable year in which the trade or business begins.

Current Actions: There is no change 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: 150,000.

Estimated Time Per Respondent: 15 minutes.

Estimated Total Annual Burden Hours: 37,500.

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: October 15, 2003.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 03-26804 Filed 10-22-03; 8:45 am]

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