

known to have, an interest in this project. A scoping meeting will be held for this project in Hemet on Wednesday, September 29, 2004, at the James Simpson Memorial Center, 305 East Devonshire Avenue, beginning at 6:30 p.m. and in San Jacinto on Wednesday, October 6, 2004, at the San Jacinto Unified School District conference room, 2045 San Jacinto Avenue, beginning at 6:30 p.m. Project documents and information are available for review on the project Web site located at: <http://www.sr79project.info>. The Web site contains project information and will be updated as the project progresses.

To ensure that the full range of issues and alternatives related to this proposed action are addressed and all significant issues are identified, comments and suggestions are invited from interested parties. Comments or questions concerning this proposed action and the Draft EIS should be directed to the FHWA, at the address provided above.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 12372 regarding intergovernmental consultation on Federal programs and activities apply to this program)

Issued on: August 31, 2004.

Maiser Khaled,

Director, Project Development & Environment, Federal Highway Administration, Sacramento, California.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[Waiver Petition Docket Number FRA-2004-18746]

Union Pacific Railroad Company; Notice of Public Hearing and Extension of Comment Period

On August 10, 2004, FRA published a notice in the **Federal Register** announcing the Union Pacific Railroad Company's (UP) request to be granted a waiver of compliance from certain provisions of the *Brake System Safety Standards for Freight and Other Non-passenger Trains and Equipment; End of Train Devices*, 49 CFR Part 232, *Freight Car Safety Standards*, 49 Part 215, and *Locomotive Safety Standards*, 49 Part 299. See 69 FR 48558. Specifically, UP requests relief from the requirements of § 232.205 *Class I Brake Test-Initial Terminal Inspection*, § 232.409 *Inspection and Testing of*

End-of-Train, § 215.13 *Pre-departure Inspection*, § 229.21 *Daily Inspection*.

UP requests that the above provisions of the Federal regulations be waived to permit run-through trains that originate in Mexico and are interchanged with the UP at the Laredo, Texas Gateway, to operate into the interior of the United States without having to perform inspections at the U.S./Mexican border, provided that the trains receive proper inspections in Mexico by Transportacion Ferroviaria Mexicana (TFM), according to the standards prescribed in CFR Parts 232, 215, and 229. The Texas Mexican Railway (TexMex) would maintain all records required by applicable regulations for ready access on the U.S. side of the border for FRA inspections. In addition, TFM has provided written consent for FRA to conduct inspections of their facilities and inspection practices.

FRA has received comments from both the Brotherhood of Locomotive Engineers (BLE) and the Brotherhood of Railway Carmen (BRC) requesting a 90-day extension of the comment period. In addition, BLE has requested an oral public hearing. This notice grants both of these requests. However, FRA does not believe it is necessary to extend the comment period for the full 90 days, as requested. At this time, FRA is extending the comment period to one week beyond the date of the public hearing. If information received at the public hearing warrants the need to extend the comment period further, a separate notice will be published indicating such extension.

Accordingly, a public hearing is hereby set to begin at 9 a.m. on October 1, 2004 at the Federal Railroad Administration, 1120 Vermont Avenue NW., Washington, D.C. 20005, in the 7th floor conference room. Interested parties are invited to present oral statements at this hearing. The hearing will be informal and will be conducted in accordance with FRA's Rules of Practice (49 CFR Part 211.25) by a representative designated by FRA. FRA's representative will make an opening statement outlining the scope of the hearing, as well as any additional procedures for the conduct of the hearing. The hearing will be a non-adversarial proceeding in which all interested parties will be given the opportunity to express their views regarding this waiver petition without cross-examination. After all initial statements have been completed, those persons wishing to make a brief rebuttal statements will be given an opportunity to do so in the same order in which initial statements were made.

In addition, FRA is extending the comment period to October 8, 2004. All communications concerning these proceedings should identify the appropriate docket number (e.g., Waiver Petition Docket Number FRA-2004-18746) and must be submitted to the Docket Clerk, DOT Docket Management Facility, Room PL-401 (Plaza Level), 400 7th Street, SW., Washington, DC 20590. All written communications concerning these proceedings are available for examination during regular business hours (9 a.m.-5 p.m.) at the above facility. All documents in the public docket are also available for inspection and copying on the Internet at the docket facility's Web site at <http://dms.dot.gov>.

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78). The Statement may also be found at <http://dms.dot.gov>.

Issued in Washington, DC on August 31, 2004.

Grady C. Cothen, Jr.,

Acting Associate Administrator for Safety.
[FR Doc. 04-20251 Filed 9-1-04; 2:46 pm]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-106012-98]

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-106012-98 (TD 8936), Definition of Contribution

in Aid of Construction Under Section 118(c)(1.118-2).

DATES: Written comments should be received on or before November 8, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Paul H. Finger, Internal Revenue Service, Room 6512, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Carol Savage at Internal Revenue Service, Room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the Internet at CAROLA.SAVAGE@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Definition of Contribution in Aid of Construction Under Section 118(c).

OMB Number: 1545-1639.

Regulation Project Number: REG-106012-98.

Abstract: This regulation provides guidance with respect to section 118(c), which provides that a contribution in aid of construction received by a regulated public water or sewage utility is treated as a contribution to the capital of the utility and excluded from gross income.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 300.

Estimated Average Time Per Respondent: 1 hour.

Estimated Total Annual Reporting Hours: 300.

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: August 30, 2004.

Paul H. Finger,

IRS Reports Clearance Officer.

[FR Doc. 04-20245 Filed 9-3-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting of the Area 1 Taxpayer Advocacy Panel (Including the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont, and Maine)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 1 Taxpayer Advocacy Panel will be conducted in Portsmouth, New Hampshire. The Taxpayer Advocacy Panel is soliciting public comments, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Monday, September 27 and Tuesday, September 28, 2004.

FOR FURTHER INFORMATION CONTACT: Marisa Knispel at 1-888-912-1227 (toll-free), or 718-488-3557 (non toll-free).

SUPPLEMENTARY INFORMATION: An open meeting of the Area 1 Taxpayer Advocacy Panel will be held Monday, September 27, 2004 from 9am EDT to 5pm EDT at the Entergy Training Building located at 185 Old Ferry Road, Brattleboro, Vermont and Tuesday, September 28, 2004 from 9am EDT to 3pm EDT at the Holiday Inn Express located at 100 Chickering Road, Brattleboro, VT 05301. Individual comments are welcomed and will be limited to 5 minutes per person. If you would like to have the TAP consider a written statement write Marisa Knispel, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201, or, you may post comments to the Web site: <http://www.improveirs.org>.

The agenda will include: Various IRS issues.

Dated: September 1, 2004.

Bernard E. Coston,

Director, Taxpayer Advocacy Panel.

[FR Doc. 04-20246 Filed 9-3-04; 8:45 am]

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