

notice of intent to undertake the proposed transaction at the workplace of the employees on the affected line and had served a copy of the notice of intent on the national offices of all labor unions with employees on the rail line. See 49 CFR 1150.42(e). MNBR stated in its verified notice that the transaction was scheduled to be consummated on November 16, 2003.<sup>2</sup>

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. 34423, 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 Donald G. Avery, Slover & Loftus, 1224 Seventeenth Street, NW., Washington, DC 20036-3003.

Board decisions and notices are available on our Web site at "www.stb.dot.gov."

Decided: November 14, 2003.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-29034 Filed 11-19-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 12, 2003.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

proceeding served on November 3, 2003, however, the Board granted the request by MNBR for waiver of the remainder of the 60-day notice period to allow consummation to occur as early as November 14, 2003.

<sup>2</sup> It appears on this record that the parties intended to effect the operational changes on November 16, 2003, but that they proposed to "close" on November 14, 2003.

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

### Internal Revenue Service (IRS)

*OMB Number:* 1545-1558.

*Revenue Procedure Number:* Revenue Procedure 97-43.

*Revenue Ruling Number:* Revenue Ruling 97-39.

*Type of Review:* Extension.

*Title:* Revenue Procedure 97-43:

Procedures for Electing Out of Exemptions under Section 1.475(c)-1; and Revenue Ruling 97-39: Mark-to-Market Accounting Method for Dealers in Securities.

*Description:* Revenue Procedure 97-43 provides taxpayers automatic consent to change to mark-to-market accounting for securities after the taxpayer elects under section 1.475(c)-1, subject to specified terms and conditions. Revenue Ruling 97-39 provides taxpayers additional mark-to-market guidance in a question and answer format.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 200.

*Estimated Burden Hours Respondent:* 5 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 1,000 hours.

*OMB Number:* 1545-1573.

*Regulation Project Number:* REG-130477-00 and REG-130481-00 Final.

*Type of Review:* Extension.

*Title:* Required Distributions from

Retirement Plans.

*Description:* The regulation permits a taxpayer to name a trust as the beneficiary of the employee's benefit under a retirement plan and use the life expectancies of the beneficiaries of the trust to determine the required minimum distribution, if certain conditions are satisfied.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1,000.

*Estimated Burden Hours Respondent:* 20 minutes.

*Frequency of Response:* On occasion.

*Estimated Total Reporting Burden:* 333 hours.

*OMB Number:* 1545-1697.

*Revenue Procedure Number:* Revenue Procedure 2000-35.

*Type of Review:* Extension.

*Title:* Section 1445 Withholding Certificates.

*Description:* Revenue Procedure 2000-35 provides guidance concerning applications for withholding certificates under Code section 1445.

*Respondents:* Business or other for-profit, Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 6,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 10 hours.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 60,000 hours.

*OMB Number:* 1545-1701.

*Revenue Procedure Number:* Revenue Procedure 2000-37.

*Type of Review:* Extension.

*Title:* Reverse Like-Kind Exchanges.

*Description:* The revenue procedure provides a safe harbor for reverse like-kind exchanges under which a transaction using a "qualified exchange accommodation arrangement" will qualify for non-recognition treatment under § 1031 of the Internal Revenue Code.

*Respondents:* Business or other for-profit, Individuals or households, Farm.

*Estimated Number of Respondents/Recordkeepers:* 1,600.

*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours.

*Frequency of Response:* Other (one-time per transaction).

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,200 hours.

*Clearance Officer:* R. Joseph Durbala, (202) 622-3634, Internal Revenue Service, Room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

*OMB Reviewer:* Joseph F. Lackey, Jr., (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 03-28992 Filed 11-19-03; 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 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 Wednesday, December 17, 2003.