

speeds presently involved in operation on the demonstration track segment(s), the planned Compliant DMU demonstration service volumes and speeds, and the estimated potential corridor service volumes and speeds.

5. Specify the quantities and ownerships of operating vehicles which are anticipated to be utilized to accomplish the demonstration.

6. Show how the demonstration system initially will operate in relation to existing service, both passenger and freight.

7. Show the estimated total cost and time for accomplishing each task for implementing the demonstration, including estimates broken out, at a minimum, into the following categories: demonstration planning and installation, Compliant DMU equipment acquisition, and operating and maintenance schedules and costs. Specify sources of proposed funding, clearly indicating sources for the required non-Federal dollar-for-dollar cash match.

8. Specify what organizations will supply and install key components of the demonstration system and, to the extent available, provide letters of commitment supporting the proposed activities, schedules, and non-Federal cost sharing. Letters of support from the railroad whose tracks and facilities are to be used for the demonstration should be included.

9. Discuss the systematic operational recording, monitoring, analysis, and reporting procedures to be followed during the demonstration.

10. Discuss plans for training and familiarization of operating and maintenance personnel for the demonstration system.

*Selection Criteria:* The following will be considered to be positive selection factors in evaluating Statements of Interest for this demonstration:

1. The extent to which the demonstration will assist in understanding the state-of-the-art in Compliant DMU technology in areas of desired advancement, including safety, reliability, efficiency, operational flexibility, maintainability, capital costs and/or operating costs of the corridor operation, as a whole, as well as of the Compliant DMU equipment itself.

2. The extent to which the demonstration will involve an innovative Compliant DMU technology available for commercial development, as opposed to modification of equipment previously in service but currently not produced.

3. The technological risk associated with successfully demonstrating

Compliant DMU technology on the schedule proposed.

4. The timeliness of the initiation of the demonstration and the availability of the Compliant DMU technology to be demonstrated.

5. The compliance of the technology with other Federal requirements, including the Americans with Disabilities Act and relevant diesel emission standards of the U.S. Environmental Protection Agency.

6. The contribution the demonstration might have to the development or expansion of the domestic passenger rail car manufacturing industry.

7. The extent to which the demonstration will have ongoing transportation benefits after the end of the scheduled demonstration.

8. The ability of the Compliant DMU technology to be readily and economically expanded to respond to increased speed, volume, and complexity of traffic.

9. The extent of non-Federal contributions to the demonstration.

Issued in Washington, DC, on June 30, 2003.

**Mark E. Yachmetz,**

*Associate Administrator for Railroad Development.*

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**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2003-48

**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 Revenue Procedure 2003-48, Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

**DATES:** Written comments should be received on or before September 2, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue

Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the revenue procedure should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at *CAROL.A.SAVAGE@irs.gov*.

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Update of Checklist Questionnaire Regarding Requests for Spin-Off Rulings.

*OMB Number:* 1545-1846.

*Revenue Procedure Number:* Revenue Procedure 2003-48.

*Abstract:* Revenue Procedure 2003-48 updates Revenue Procedure 96-30, which sets forth in a checklist questionnaire the information that must be included in a request for ruling under section 355. This revenue procedure updates information that taxpayers must provide in order to receive letter rulings under section 355. This information is required to determine whether a taxpayer would qualify for nonrecognition treatment.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 180.

*Estimated Time Per Respondent:* 200 hours.

*Estimated Total Annual Burden Hours:* 36,000.

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: June 27, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 8871 and 8453-X

**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 Form 8871, Political Organization Notice of Section 527 Status; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

**DATES:** Written comments should be received on or before September 2, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the forms and instructions should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Form 8871, Political Organization Notice of Section 527 Status; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status.

**OMB Number:** 1545-1693.

**Form Numbers:** 8871 and 8453-X.

**Abstract:** Public Law 106-230 as amended by Public Law 107-276, amended Internal Revenue Code section 527(i) to require certain political organizations to provide information to the IRS regarding their name and address, their purpose, and the names and addresses of their officers, highly compensated employees, Board of Directors, and related entities within the meaning of section 168(h)(4)). Forms 8871 and 8453-X are used to report this information to the IRS.

**Current Actions:** There are no changes being made to the form at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Not-for-profit institutions.

**Estimated Number of Respondents:** 5,500.

**Estimated Time Per Respondent:** 6 hours, 24 minutes.

**Estimated Total Annual Burden Hours:** 43,800.

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: June 27, 2003.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-246250-96]

#### 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-246250-96 (TD 8818), Public Disclosure of Material Relating to Tax-Exempt Organizations (§§ 301.6104(d)-3, 301-6104(d)-4, and 301.6104(d)-5).

**DATES:** Written comments should be received on or before September 2, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of regulation should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3945, or through the internet at [CAROL.A.SAVAGE@irs.gov](mailto:CAROL.A.SAVAGE@irs.gov).

**SUPPLEMENTARY INFORMATION:** *Title:* Public Disclosure of Material Relating to Tax-Exempt Organizations.

*OMB Number:* 1545-1560.

*Regulation Project Numbers:* REG-246250-96.

*Abstract:* Under section 6104(e) of the Internal Revenue Code, certain tax-exempt organizations are required to make their annual information returns and applications for tax exemption available for public inspection. In addition, certain tax-exempt