

and J.K. Line, Inc. (J.K.) (collectively, petitioners) jointly filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the provisions of 49 U.S.C. 10903 for J.K. to abandon and for TP&W to discontinue service over a 17-mile line of railroad between milepost 199, near North Judson, and milepost 183, near Monterey, at the end of the line, in Starke and Pulaski Counties, IN.<sup>1</sup> The line traverses U.S. Postal Service Zip Codes 46511 and 46960.

The line does not contain federally granted rights-of-way. Any documentation in J.K.'s possession will be made available promptly to those requesting it.

In STB Docket No. AB-856 (Sub-No. 1X), J.K. is proposing to abandon a line that constitutes its entire rail system. When issuing abandonment authority for railroad lines that constitute the carrier's entire system, the Board does not impose labor protection, except in specifically enumerated circumstances. See *Northampton and Bath R. Co.—Abandonment*, 354 I.C.C. 784, 785-86 (1978) (*Northampton*). Therefore, if the Board grants the petition for exemption, in the absence of a showing that one or more of the exceptions articulated in *Northampton* are present, no labor protective conditions would be imposed. In STB Docket No. AB-847 (Sub-No. 1X), the interests of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 18, 2003.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each OFA must be accompanied by a \$1,100 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail

banking under 49 CFR 1152.29 will be due no later than September 9, 2003. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket Nos. AB-847 (Sub-No. 1X) and AB-856 (Sub-No. 1X) and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001; and (2) Louis E. Gitomer, Esq., Of Counsel, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005. Replies to the petition are due on or before September 9, 2003.

Persons seeking further information concerning abandonment and discontinuance procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1539. (Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.)

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

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

Decided: August 13, 2003.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 03-21196 Filed 8-19-03; 8:45 am]

**BILLING CODE 4915-00-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Ruling 2000-35

**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 Ruling 2000-35, Automatic Enrollment in Section 403(b) Plans.

**DATES:** Written comments should be received on or before October 20, 2003 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn 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 ruling should be directed to Allan Hopkins, at (202) 622-3945, or at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Automatic Enrollment in Section 403(b) Plans.

*OMB Number:* 1545-1694.

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

*Abstract:* Revenue Ruling 2000-35 describes certain criteria that must be met before an employee's compensation can be reduced and contributed to an employer's section 403(b) plan in the absence of an affirmative election by the employee.

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

*Affected Public:* Not-for-profit institutions, and state, local or tribal governments.

*Estimated Number of Respondents:* 100.

*Estimated Time Per Respondent:* 1 hour, 45 minutes.

*Estimated Total Annual Burden Hours:* 175.

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

<sup>1</sup> TP&W is an indirect subsidiary of RailAmerica, Inc. See *RailAmerica, Inc.—Control Exemption—Florida Rail Lines, Inc., Toledo, Peoria and Western Railroad Corporation, Marksman Corporation, and Toledo, Peoria & Western Railway Corporation*, STB Finance Docket No. 33777 (STB served Sept. 17, 1999). TP&W acquired J.K., a subsidiary of Cargill Incorporated, in *RailAmerica, Inc., et al.—Control and Merger Exemption—A&R Line, Inc., and J.K. Line, Inc.*, STB Finance Docket No. 34269 (STB served Dec. 12, 2002).

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 14, 2003.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 03-21357 Filed 8-19-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open meeting of the Taxpayer Advocacy Panel, E-Filing Issue Committee.

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Taxpayer Advocacy Panel, E-Filing Issue Committee will be conducted (via teleconference).

**DATES:** The meeting will be held Thursday, September 11, 2003, at 2 p.m., Central daylight 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 Taxpayer Advocacy Panel, E-Filing Issue Committee will be held Thursday, September 11, 2003, from 2 p.m. to 3 p.m. Central daylight time via a telephone conference call. The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the

Internal Revenue Service. 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.

**Note:** Last minute changes to the agenda are possible and could prevent effective advance notice.

Dated: August 8, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-21358 Filed 8-19-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open meeting of the Area 5 Taxpayer Advocacy Panel (Including the States of Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, Oklahoma, South Dakota, and Texas)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Area 5 Taxpayer Advocacy Panel will be conducted. 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 Friday, September 12, 2003, from 8 a.m. to 5 p.m., and Saturday, September 13, 2003, from 8 a.m. to Noon at the Renaissance Dallas North Hotel, 4099 Valley View Lane, Dallas, TX 75244.

**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 5 Taxpayer Advocacy Panel will be held Friday, September 12, 2003, from 8 a.m. to 5 p.m., and Saturday, September 13, 2003, from 8 a.m. to Noon at the Renaissance Dallas North Hotel, 4099 Valley View Lane, Dallas, TX 75244. 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 more information.

The agenda will include the following: Various IRS issues.

Dated: August 8, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-21359 Filed 8-19-03; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Open Meeting of the Joint Committee of the Taxpayer Advocacy Panel

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** An open meeting of the Joint Committee of the Taxpayer Advocacy Panel will be conducted.

**DATES:** The meeting will be held Friday, September 5, 2003, 8 a.m. to 5 p.m., and Saturday, September 6, 2003, 8 a.m. to noon at the Hotel Teatro, 1100 14th Street, Denver, CO 80202.

**FOR FURTHER INFORMATION CONTACT:** Barbara Toy at 1-888-912-1227, or 414-297-1611.

**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 Joint Committee of the Taxpayer Advocacy Panel (TAP) will be held Friday, September 5, 2003, 8 a.m. to 5 p.m., and Saturday, September 6, 2003, 8 a.m. to noon in the Hotel Teatro, 1100 14th Street, Denver, CO 80202. If you would like to have the Joint Committee of TAP consider a written statement, please call 1-888-912-1227 or 414-297-1611, or write Barbara Toy, TAP Office, MS 1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or FAX to 414-297-1623.

The agenda will include the following: mid-year assessment reports, discussion of various administrative issues, discussion and prioritization of issues elevated to Joint Committee, and discussion of next meeting.

Dated: August 7, 2003.

**Tersheia Carter,**

*Acting Director, Taxpayer Advocacy Panel.*

[FR Doc. 03-21360 Filed 8-19-03; 8:45 am]

**BILLING CODE 4830-01-P**