

**DEPARTMENT OF TRANSPORTATION****Maritime Administration****[Docket Number 2004 17579]****Requested Administrative Waiver of the Coastwise Trade Laws****AGENCY:** Maritime Administration, Department of Transportation.**ACTION:** Invitation for public comments on a requested administrative waiver of the Coastwise Trade Laws for the vessel WILLORYDER.

**SUMMARY:** As authorized by Public Law 105-383 and Public Law 107-295, the Secretary of Transportation, as represented by the Maritime Administration (MARAD), is authorized to grant waivers of the U.S.-build requirement of the coastwise laws under certain circumstances. A request for such a waiver has been received by MARAD. The vessel, and a brief description of the proposed service, is listed below. The complete application is given in DOT docket 2004-17579 at <http://dms.dot.gov>. Interested parties may comment on the effect this action may have on U.S. vessel builders or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines, in accordance with Public Law 105-383 and MARAD's regulations at 46 CFR part 388 (68 FR 23084; April 30, 2003), that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, a waiver will not be granted. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to properly consider the comments. Comments should also state the commenter's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

**DATES:** Submit comments on or before May 21, 2004.**ADDRESSES:** Comments should refer to docket number MARAD-2004 17579. Written comments may be submitted by hand or by mail to the Docket Clerk, U.S. DOT Dockets, Room PL-401, Department of Transportation, 400 7th St., SW., Washington, DC 20590-0001. You may also send comments electronically via the Internet at <http://dmses.dot.gov/submit/>. All 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://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 WILLORYDER is:*Intended Use:* "Dive charters, conveyance of passenger for hire."  
*Geographic Region:* "Great Lakes."

Dated: April 14, 2004.

By order of the Maritime Administrator.

**Joel C. Richard,***Secretary, Maritime Administration.*

[FR Doc. 04-8999 Filed 4-20-04; 8:45 am]

**BILLING CODE 4910-81-P****DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34489]****Stillwater Central Railroad, Inc.—Trackage Rights Exemption—The Burlington Northern and Santa Fe Railway Company**

Pursuant to a trackage rights agreement dated December 15, 2001, between The Burlington Northern and Santa Fe Railway Company (BNSF) and Stillwater Central Railroad, Inc. (SCRR),<sup>1</sup> BNSF has agreed to grant restricted overhead trackage rights to SCRR over a line of railroad located between BNSF milepost 426.9, at Cherokee Yard in Tulsa, OK, and BNSF milepost 437.0, at Sapulpa, OK, a distance of 10.1 miles.<sup>2</sup>

The transaction was scheduled to be consummated on or after the April 8, 2004 effective date of the exemption.

The purpose of the trackage rights is to allow SCRR to interchange unit trains of cement with its affiliate, the South Kansas & Oklahoma Railroad, at BNSF's Cherokee Yard.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk and*

<sup>1</sup> Although the trackage rights agreement was signed on December 15, 2001, the parties indicate that, due to an oversight, SCRR failed to file a notice of exemption with the Board at that time. SCRR states that it recently became aware of this oversight while negotiating an extension of the agreement.

<sup>2</sup> A redacted version of the trackage rights agreement between BNSF and SCRR was filed with the notice of exemption. The full version of the agreement, as required by 49 CFR 1180.6(a)(7)(ii), was concurrently filed under seal along with a motion for a protective order. A protective order was served on April 14, 2004.

*Western Ry. Co.—Trackage Rights—BN*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Ry., Inc.—Lease and Operate*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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. 34489, 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 Karl Morell, Ball Janik LLP, Suite 225, 1455 F Street, NW., Washington, DC 20005.

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

Decided: April 14, 2004.

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

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 04-9010 Filed 4-20-04; 8:45 am]

**BILLING CODE 4915-01-P****DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[STB Finance Docket No. 34493]****Old Augusta Railroad, LLC—Acquisition and Operation Exemption—Assets of Old Augusta Railroad Company**

Old Augusta Railroad, LLC (OARLLC), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31<sup>1</sup> to acquire and operate a short line railroad currently operated by the Old Augusta Railroad Company (OARC). OARLLC indicates that, on February 26, 2004, Koch Cellulose (Koch), the parent corporation of OARLLC, entered into an agreement with Georgia Pacific Corporation (Georgia Pacific) and various subsidiaries of Georgia Pacific to acquire Georgia Pacific's non-integrated market and fluff pulp operations. In connection with this transaction, Koch will also acquire Georgia Pacific's Leaf River Pulp

<sup>1</sup> The Board's notice served and published in *Old Augusta Railroad, LLC—Acquisition and Operation Exemption—Assets of Old Augusta Railroad Company*, STB Finance Docket No. 34482 (STB served Apr. 2, 2004) (69 FR 17471) is vacated and is superseded by this notice. OARLLC erroneously filed that notice under 49 CFR 1150.41, the regulation applicable to acquisitions or operations by existing Class III rail carriers.

Mill in New Augusta, MS, and substantially all of the assets of OARC, including OARC's 2.5-mile short line railroad that it currently operates between the Leaf River Pulp Mill and the Canadian National Railway Company interchange. Before the closing of the transaction, Koch will assign to OARLLC its right to acquire the assets of OARC, and, upon the closing of the transaction, OARLLC will acquire and operate OARC's short line railroad.

OARLLC certifies that its projected annual revenues will not exceed those that would qualify it as a Class III rail carrier and will not result in the creation of a Class II or Class I rail carrier.

OARLLC states that it expects to consummate the transaction in the first week of May 2004.

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. 34493, 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 Raffaele G. Fazio, Senior Counsel, Koch Industries, Inc., PO Box 2256, Wichita, KS 67201.

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

Decided: April 14, 2004.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-8901 Filed 4-20-04; 8:45 am]  
BILLING CODE 4915-01-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1118

**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 1118, Foreign Tax Credit—Corporations.

**DATES:** Written comments should be received on or before June 21, 2004, 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 form and instructions 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](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Foreign Tax Credit—Corporations.

*OMB Number:* 1545-0122.

*Form Number:* Form 1118.

*Abstract:* Form 1118 and separate Schedules I and J are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 1118 and related schedules to determine if the corporation has computed the foreign tax credit correctly.

*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:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 30,950.

*Estimated Time Per Respondent:* 140 hours, 39 minutes.

*Estimated Total Annual Burden Hours:* 4,235,389.

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: April 15, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-9060 Filed 4-20-04; 8:45 am]

BILLING CODE 4830-01-P

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[IA-120-86]

#### 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, IA-120-86 (TD 8584), Capitalization of Interest (§§ 1.263A-8(b)(2)(iii), 1.263A-9(d)(1), 1.263A-9(e)(1), 1.263A-9(f)(1)(ii), 1.263A-9(f)(2)(iv), 1.63A-9(g)(2)(iv)(C), 1.263A-9(e)(I) and 1.263A-9(g)(3)(iv)).

**DATES:** Written comments should be received on or before June 21, 2004 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 information collection should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue