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The petition, supporting materials, and all comments received before the close of business on the closing date indicated below will be filed and will be considered. All comments and supporting materials received after the closing date will also be filed and will be considered to the extent possible. When the petition is granted or denied, notice of the decision will be published in the **Federal Register** pursuant to the authority indicated below.

Comment closing date: June 18, 2004.

**Authority:** 49 U.S.C. 30118, 30120; delegations of authority at CFR 1.50 and 501.8.

Issued on: May 14, 2004.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 04-11307 Filed 5-18-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34496]

#### Progressive Rail, Incorporated—Lease and Operation Exemption—Soo Line Railroad Company

Progressive Rail, Incorporated (PGR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 *et seq.* to lease, from Soo Line Railroad Company (Soo Line), and operate 33.44 miles of rail line consisting of: (1) The Lakeville Line between MN&S milepost 35.25 at the I-35 bridge at or near Lakeville and milepost UP 309.69 at or near Northfield, including the Northfield Yard between UP milepost 313.15 (north yard point of switch) and UP milepost 312.13 (south yard point of switch), and a segment of the Cannon Falls Line between milepost 0.0 (equivalent UP milepost 313.67) and milepost 0.1, a distance of 21.74 miles in Dakota County, MN; and (2) the Eagandale Line between UP milepost 332.05 at or near Rosemount and milepost 160.7 at or near Eagan, including the Rosemount siding, team track, house track and wye track between UP milepost 333.15 and UP

milepost 333.80, a distance of 11.7 miles in Dakota County, MN.<sup>1</sup>

PGR certifies that its projected revenues as a result of this transaction will not exceed those that would qualify it as a Class III rail carrier and states that such revenues will not exceed \$5 million annually. The transaction was scheduled to be consummated on or about May 3, 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. 34496, 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 Thomas F. McFarland, P.C., 208 South LaSalle St., Suite 1890, Chicago, IL 60604-1112.

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

Decided: May 12, 2004.

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

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

[FR Doc. 04-11211 Filed 5-18-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 10, 2004.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 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.

**DATES:** Written comments should be received on or before June 18, 2004, to be assured of consideration.

<sup>1</sup> PGR indicates that it has reached an agreement with Soo Line on a lease for PGR's operation of the lines.

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0137.

*Form Number:* IRS Form 2032.

*Type of Review:* Extension.

*Title:* Contract Coverage under Title II of the Social Security Act.

*Description:* American employers can enter into an agreement to extend social security coverage to U.S. citizens and resident aliens employed abroad by foreign affiliates.

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

*Estimated Number of Respondents/Recordkeepers:* 160.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—2 hr., 9 min.

Learning about the law or the form—35 min.

Preparing and sending the form to the IRS—39 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 546 hours.

*OMB Number:* 1545-0201.

*Form Number:* IRS Form 5308.

*Type of Review:* Extension.

*Title:* Request for Change in Plan/Trust Year.

*Description:* Form 5308 is used to request permission to change the plan or trust year for a pension benefit plan. The information submitted is used in determining whether IRS should grant permission for the change.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 480.

*Estimated Burden Hours Respondent/Recordkeeper:* 41 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 325 hours.

*OMB Number:* 1545-0757.

*Regulation Project Number:* LR-209-76 Final.

*Type of Review:* Extension.

*Title:* Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

*Description:* Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6324A(c).

*Respondents:* Individuals or households, Business or other for-profit.  
*Estimated Number of Respondents:* 34,600.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of Response:* Other (non-recurring).

*Estimated Total Reporting Burden:* 8,650 hours.

*OMB Number:* 1545–1189.  
*Form Number:* IRS Form 8819.  
*Type of Review:* Extension.  
*Title:* Dollar Election under Section 985.

*Description:* Form 8819 is filed by U.S. and foreign businesses to elect the U.S. dollar as their functional currency or as the functional currency of their controlled entities. The IRS uses Form 8819 to determine if the election is properly made.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—53 min.

Preparing and sending the form to the IRS—1 hr., 0 min.

*Frequency of response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 3,220 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411–03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622–3428.

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

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04–11330 Filed 5–18–04; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 11, 2004.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 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.

**DATES:** Written comments should be received on or before June 18, 2004, to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545–0685.

*Form Number:* IRS Form 1363.

*Type of Review:* Extension.

*Title:* Export Exemption Certificate.

*Description:* This form is used by carriers of property by air to justify the tax-free transport of property. It is used by IRS as proof of tax exempt status of each shipment.

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

*Estimated Number of Respondents/Recordkeepers:* 100,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 49 min.

Learning about the law or the form—18 min.

Preparing, copying, assembling, and sending the form to the IRS—22 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 450,000 hours.

*OMB Number:* 1545–0874.

*Form Number:* IRS Form 8328.

*Type of Review:* Extension.

*Title:* Carryforward Election of Unused Private Activity Bond Volume Cap.

*Description:* Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

*Respondents:* Business or other for-profit, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 10,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—7 hr., 24 min.

Learning about the law or the form—2 hr., 47 min.

Preparing and sending the form to the IRS—3 hr., 1 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 132,200 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411–03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622–3428.

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

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04–11331 Filed 5–18–04; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 12, 2004.

The Department of the Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 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.

**DATES:** Written comments should be received on or before June 18, 2004, to be assured of consideration.

### Internal Revenue Service (IRS)

*OMB Number:* 1545–1861.

*Revenue Procedure Number:* Revenue Procedure 2004–19.

*Type of Review:* Extension.

*Title:* Probable or Prospective Reserves Safe Harbor.

*Description:* This revenue procedure requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable prospective reserves for purposes of computing cost depletion under section 611 of the Internal Revenue Code.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents:* 100.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 50 hours.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411–03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622–3428.

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

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04–11332 Filed 5–18–04; 8:45 am]

**BILLING CODE 4830–01–P**