

p.m., e.t., Monday through Friday, except Federal holidays.

**SUPPLEMENTARY INFORMATION:**

*Title:* Bus Crash Causation Study.

*Background:* No national database exists that contains information describing the causes of, the reasons for, and the factors contributing to bus crashes. The purpose of the Bus Crash Causation Study is to gather this information for serious bus crashes. With these data, FMCSA and the States will be able to more effectively implement countermeasures to reduce the occurrence and severity of these crashes. The study is required under Section 224 of the Motor Carrier Safety Improvement Act of 1999 (Public Law 106–159, 113 Stat. 1748 (December 9, 1999)). Buses are defined as vehicles designed or used to transport 9 to 15 people (including the driver) for compensation, or more than 15 people for any purpose.

The FMCSA will conduct a three-part bus crash causation study beginning in 2004. The three parts of the study are as follows: (1) Mining current databases, such as the Fatality Analysis Reporting System (FARS), Buses Involved in Fatal Accidents (BIFA) and Motor Carrier Management Information System (MCMIS) for causation factors; (2) evaluating insurance companies data to assess the quality, quantity and usefulness of bus crash causation data; and (3) collecting extensive data on a sample of crashes in the field. FMCSA field staff, FMCSA contractors and New Jersey State Police (NJSP) will collect more than 400 pieces of data on 50–100 crashes involving commercial buses in northern and central New Jersey throughout 2005. Transit and school buses are excluded from the study. The New Jersey State safety agencies will also be important partners in this study at several levels including: data collection form design, crash notification, crash investigation and bus post crash inspections.

*Respondents:* The respondents will be individuals involved in the selected bus crashes including the bus drivers, other drivers, passengers, witnesses and motor carrier officials.

*Average Burden Per Response:* The estimated average burden per response is 1 hour.

*Estimated Total Annual Burden:* The estimated total annual burden is 500 hours (500 interviews × 1 hour per response).

*Frequency:* Once.

*Public Comments Invited:* Interested parties are invited to send comments regarding any aspect of this information collection, including, but not limited to:

(1) The necessity and utility of the information collection for the proper performance of the functions of the FMCSA; (2) the accuracy of the estimated burden; (3) ways to enhance the quality, utility and clarity of the collected information; and (4) ways to minimize the collection burden without reducing the quality of the collected information. Comments submitted in response to this notice will be summarized and/or included in the request for OMB clearance of this information collection.

**Authority:** The Paperwork Reduction Act of 1995, 44 U.S.C. Chapter 35, as amended; Pub. L. 106–159, 113 Stat. 1748 (December 9, 1999); and 49 CFR § 1.73.

Issued on: August 10, 2004.

**Annette M. Sandberg,**

*Administrator.*

[FR Doc. 04–19255 Filed 8–20–04; 8:45 am]

**BILLING CODE 4910-EX-P**

**DEPARTMENT OF TRANSPORTATION**

**Surface Transportation Board**

[STB Finance Docket No. 34532]

**Roaring Fork Transportation Authority—Acquisition and Operation Exemption—Roaring Fork Railroad Holding Authority**

Roaring Fork Transportation Authority (RFTA), a government entity formed to operate transportation facilities, has filed a notice of exemption to acquire from Roaring Fork Railroad Holding Authority (RFRHA) all of RFRHA's rights to reactivate rail service on RFRHA's line between milepost 360.22 in Glenwood Springs, CO, and milepost 393.66, near Woody Creek, CO, a distance of 33.44 miles (the line).

In a decision and notice of interim trail use or abandonment in *Roaring Fork Railroad Holding Authority—Abandonment Exemption—in Garfield, Eagle, and Pitkin Counties, CO*, STB Docket No. AB–547X (STB served Oct. 16, 1998), RFRHA was authorized to abandon the line and rail bank the right-of-way in its own name. In a decision served on November 30, 2001, in that proceeding, the Board granted the substitution of RFTA as the interim trail manager. RFRHA subsequently transferred all of its rights in the line, as well as ownership of the line to RFTA. RFTA now seeks Board approval for a transfer of the right to reactivate the rail line.

RFTA certifies that its projected annual revenues will not exceed those that would qualify it as a Class III carrier.

If the 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. 34532, must be filed with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001. In addition, one copy of each pleading must be served on Charles H. Montange, 426 NW 162d St., Seattle, WA 98177.

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

Decided: August 16, 2004.

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

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04–19238 Filed 8–20–04; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[REG–209545–92]

**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 notice of proposed rulemaking REG–209545–92, Earnings and Profits of Foreign Corporations (1.964–1(c)(1)(v)).

**DATES:** Written comments should be received on or before October 22, 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 regulation 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:* Earnings and Profits of Foreign Corporations.

*OMB Number:* 1545-1318.

*Regulation Project Number:* REG-209545-92 (formerly INTL-18-92).

*Abstract:* This regulation modifies the computation of earnings and profits of foreign corporations by allowing them to account for inventory costs using capitalization methods used for financial accounting purposes rather than the uniform capitalization rules required by Internal Revenue Code section 263A. The regulation also permits reliance on financial accounting conventions in computing depreciation for foreign corporations deriving less than 20 percent of gross income from U.S. sources and maintaining assets with financial book bases not materially different from tax bases. Use of simplified rules may result in an accounting method change, which would ordinarily require the filing of Form 3115, Application for Change in Accounting Method. However, the regulation waives any Form 3115 filing requirements if certain conditions are met.

*Current Actions:* There are no changes to this existing regulation.

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

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

The burden for the collection of information is reflected in the burden for Form 3115, Application for Change in Accounting Method.

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: August 11, 2004.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

[FR Doc. 04-19262 Filed 8-20-04; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

[IA-44-94]

**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-44-94 (TD 8690), Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions (§§ 1.170A-13(f) and 1.6115-1).

**DATES:** Written comments should be received on or before October 22, 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 regulation 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:* Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

*OMB Number:* 1545-1464.

*Regulation Project Number:* IA-44-94.

*Abstract:* This regulation provides guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions in excess of \$75. The regulations affect donee organizations described in Internal Revenue Code section 170(c) and individuals and entities that make payments to these organizations.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 1,750,000.

*Estimated Time Per Respondent:* 1 hour, 8 minutes.

*Estimated Total Annual Burden Hours:* 1,975,000.

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