

addressed in such a procedure, how they could be best addressed, how the available funds should best be used and whether the available funds are adequate for the intended purpose are solicited from eligible participants and any other interested party.

**Requirements for Statements of Interest:** The following points describe the minimum content that is required in Statements of Interest.

1. Describe the service to be subject to fair bid competition, including frequencies of service, schedules for operation, any unique aspects of the service sought by the State, endpoints and intermediate stops and connections to other intercity and commuter rail and transit services, and estimates of annual ridership, revenue and expenses during the period of operation covered by the fair bid competition.

2. Describe the analysis, if any, undertaken regarding the incorporation of this service into State and/or regional transportation plans.

3. Describe the experience or analysis, if any, undertaken by the State regarding competitive selection of passenger service providers, by any mode of intercity transportation, for commuter rail service or for local transit service.

4. Describe how the State or States envision their role and that of the selected operator in defining the key attributes of the service to be provided.

5. Describe the history, if any, of State and other non-Federal financial support for this service and the financial support the State and other non-Federal sources propose during the period of operation resulting from the fair bid competition, clearly indicating the estimated amount and sources for the required non-Federal funds required.

6. Identify the entity that would conduct the fair bid competition. To the extent this entity does not presently have legal authority to undertake such a competition, identify the process and schedule under which this authority would be provided.

7. Describe the route over which the service would be operated, including the owner of the rail infrastructure, the traffic types (including ownership of trains), volumes, and speeds presently involved in operation on the track segment(s) over which the service would operate.

8. Describe any communications between the State and the owner of the rail infrastructure over which the service would operate that addresses the issue of access for passenger service operated by an entity other than

Amtrak, including the terms and conditions under which this access would be provided.

9. Describe how the State or States would propose that a fair bid procedure to be implemented by the Secretary should address the issue of access to rail infrastructure.

10. Describe the equipment proposed for use in providing the service, its current ownership, current use and any commitment that the State might have for access to this equipment.

11. Describe how the State or States would propose that a fair bid procedure to be implemented by the Secretary should address the issue of access to rail passenger equipment.

12. Describe the provisions the State or States would make to address the liability of the operator selected under the fair bid competition, the owner of the rail infrastructure and others in the event of an accident.

13. Describe how the State or States would propose that a fair bid procedure to be implemented by the Secretary should address the issue of liability.

14. Describe any other issues that need to be addressed either by the Secretary or by the State or States to implement a fair bid competitive process for selection of an operator of an intercity passenger rail service.

**Format:** Statements of Interest or comments may not exceed twenty-five pages in length.

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

1. The contribution the proposed fair bid competitive selection will make to understanding the issues that must be addressed in competitive selection of intercity rail operators.

2. The timeliness of the initiation of the competitive bid process and initiation of the competitively bid service.

3. The ability of the State or States to adequately address the challenges facing a competitive selection of an operator of intercity passenger rail service.

4. Financial commitment from non-Federal sources.

5. Cost to the Federal Government.

6. Past and likely future State commitments to support the service in question.

7. Projected ridership, revenues, expenses and capital needs of the expected service.

8. Likely effects of the competitively bid service on other Amtrak services.

9. Length of the demonstration period and prospects for the service at the end of the demonstration period.

Issued in Washington, DC on April 7, 2004.

**Mark E. Yachmetz,**

*Associate Administrator for Railroad Development.*

[FR Doc. 04-8321 Filed 4-12-04; 8:45 am]

**BILLING CODE 4910-06-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 6, 2004.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Pub. L. 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 May 13, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0056.

**Form Number:** IRS Forms 1023 and 872-C.

**Type of Review:** Extension.

**Title:**

Form 1023: Application for Recognition of Exemption Under section 501(c)(3) of the Internal Revenue Code; and

Form 872-C: Consent Fixing Period of Limitation upon Assessment of Tax Under section 4940 of the Internal Revenue Code.

**Description:** Form 1023 is filed by applicants seeking Federal income tax exemption as organizations described in section 501(c)(3). IRS uses the information to determine if the applicant is exempt and whether the applicant is a private foundation. Form 872-C extends the statute of limitations for assessing tax under section 4940.

**Respondents:** Not-for-profit institutions.

**Estimated Number of Respondents/Recordkeepers:** 29,409.

**Estimated Burden Hours Respondent/Recordkeeper:**

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
1023 Parts I to IV .....	55 hr., 43 min .....	5 hr., 00 min .....	8 hr., 32 min.
1023 Schedule A .....	7 hr., 10 min .....	00 min .....	7 min.
1023 Schedule B .....	4 hr., 46 min .....	30 min .....	36 min.
1023 Schedule C .....	5 hr., 1 min .....	35 min .....	42 min.
1023 Schedule D .....	4 hr., 4 min .....	42 min .....	47 min.
1023 Schedule E .....	9 hr., 19 min .....	1 hr., 5 min .....	1 hr., 17 min.
1023 Schedule F .....	2 hr., 37 min .....	2 hr., 52 min .....	3 hr., 3 min.
1023 Schedule G .....	2 hr., 37 min .....	00 min .....	2 min.
1023 Schedule H .....	1 hr., 54 min .....	42 min .....	45 min.
1023 Schedule I .....	3 hr., 35 min .....	00 min .....	3 min.
872-C .....	1 hr., 25 min .....	24 min .....	25 min.

*Frequency of response:* On occasion.  
*Estimated Total Reporting/Recordkeeping Burden:* 2,069,267 hours.  
*OMB Number:* 1545-0704.  
*Form Number:* IRS Form 5471 and related Schedules.  
*Type of Review:* Revision.  
*Title:* Information Return of U.S. Persons with Respect to Certain Foreign Corporations.

*Description:* Form 5471 and related schedules are used by U.S. persons that have an interest in a foreign corporation. The form is used to report income from the foreign corporation. The form and schedules are used to satisfy the reporting requirements of sections 6035, 6038 and 6046 and the regulations thereunder pertaining to the

involvement of U.S. persons with certain foreign corporations.

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

*Estimated Number of Respondents/Recordkeepers:* 43,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing and sending the form to the IRS
5471 .....	82 hr., 45 min .....	16 hr., 14 min .....	24 hr., 17 min.
Schedule J (Form 5471) .....	3 hr., 49 min .....	1 hr., 29 min .....	1 hr., 37 min.
Schedule M (Form 5471) .....	26 hr., 33 min .....	6 min .....	32 min.
Schedule N (Form 5471) .....	8 hr., 22 min .....	2 hr., 28 min .....	2 hr., 43 min.
Schedule O (Form 5471) .....	10 hr., 45 min .....	24 min .....	35 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 6,700,035 hours.  
*OMB Number:* 1545-0720.  
*Form Number:* IRS Forms 8038, 8038-G, and 8038-GC.  
*Type of Review:* Revision.  
*Title:* Form 8038: Information Return for Tax-Exempt Private Activity Bond Issues;

Form 8038-G: Information Return for Tax-Exempt Governmental Obligation; and

Form 8038-GC: Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales

*Description:* Forms 8038, 8038-G, and 8038-GC collect the information that IRS is required to collect by Code section 149(e). IRS uses the information

to assure that tax-exempt bonds are issued consistent with the rules of Internal Revenue Code (IRC) sections 141-149.

*Respondents:* State, local or tribal government, not-for-profit institutions

*Estimated Number of Respondents/Recordkeepers:* 3,816.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
8038 .....	10 hr., 35 min .....	12 hr., 27 min .....	16 min.
8038-G .....	2 hr., 52 min .....	3 hr., 15 min .....	00 min.
8038-GC .....	2 hr., 22 min .....	2 hr., 34 min .....	00 min.

*Frequency of response:* Quarterly, Annually, Other (8038-GC at least once every 5 years).

*Estimated Total Reporting/Recordkeeping Burden:* 293,900 hours.

*OMB Number:* 1545-0908.

*Form Number:* IRS Forms 8282 and 8283.

*Type of Review:* Revision.

*Title:* Form 8282: Donee Information Return (Sale, Exchange or Other Disposition of Donated Property); and

Form 8283: Noncash Charitable Contributions.

*Description:* Internal Revenue Code section 170(a)(1) and regulation section 1.170A-13(c) require donors of property valued over \$5,000 to file certain information with their tax return in order to receive the charitable

contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose.

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

*Estimated Number of Respondents/Recordkeepers:* 4,718,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	3 hr., 35 min.
Learning about the law or the form.	12 min.
Preparing and sending the form to the IRS.	15 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 9,485,220 hours.

*OMB Number:* 1545-1603.  
*Regulation Project Number:* REG-104691-97 Final.

*Type of Review:* Extension.  
*Title:* Electronic Tip Report.  
*Description:* The regulations provide rules authorizing employers to establish electronic systems for use by their tipped employees in reporting tips to their employer. The information will be used by employers to determine the

amount of income tax and FICA tax to withhold from the tipped employee's wages.

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

*Estimated Number of Respondents/Recordkeepers:* 300,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 2 hours

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 600,000 hours.

*OMB Number:* 1545-1668.

*Form Number:* IRS Form 8865 and Schedules.

*Type of Review:* Extension.

*Title:* Return of U.S. Persons With Respect to Certain Foreign Partnerships.

*Description:* The Taxpayer Relief Act of 1997 significantly modified the information reporting requirements with respect to foreign partnerships. The Act made the following three changes: (1)

Expanded section 6038B to require U.S. persons transferring property to foreign partnerships in certain transactions to report those transfers; (2) expanded section 6038 to require certain U.S. Partners of controlled foreign partnerships to report information about the partnerships; and (3) modified the reporting required under section 6046A with respect to acquisitions and dispositions of foreign partnership interests. Form 8865 is used by U.S. persons to fulfill their reporting obligations under sections 6038B, 6038, and 6046A.

*Respondents:* Business or other for-profit, Individuals or households, Not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 5,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Form	Recordkeeping	Learning about the law or the form	Preparing, copying, assembling and sending the form to the IRS
8865 .....	98 hr., 55 min .....	22 hr., 38 min .....	36 hr., 22 min.
Schedule K-1 (Form 8865) .....	31 hr., 4 min .....	10 hr., 3 min .....	18 hr., 10 min.
Schedule O (Form 8865) .....	13 hr., 9 min .....	2 hr., 22 min .....	2 hr., 42 min.
Schedule P (Form 8865) .....	5 hr., 15 min .....	30 min .....	36 min.

*Frequency of response:* Annually.  
*Estimated Total Reporting/Recordkeeping Burden:* 458,510 hours.

*OMB Number:* 1545-1733.  
*Form Number:* IRS Form 720-CS.  
*Type of Review:* Extension.  
*Title:* Carrier Summary Report.  
*Description:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720-CS is an information return that will be used by carriers to report their monthly deliveries and receipts of products to and from terminals.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 475.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	14 hr., 21 min.
Learning about the law or the form.	30 min.
Preparing and sending the form to the IRS.	45 min.

*Frequency of response:* Monthly.  
*Estimated Total Reporting/Recordkeeping Burden:* 183,027 hours.  
*OMB Number:* 1545-1734.

*Form Number:* IRS Form 720-TO.

*Type of Review:* Extension.

*Title:* Terminal Operator Report.

*Description:* Representatives of the motor fuel industry, state governments, and the Federal government are working to ensure compliance with excise taxes on motor fuels. This joint effort has resulted in a system to track the movement of all products to and from terminals. Form 720-TO is an information return that will be used by terminal operators to report their monthly receipts and disbursements of products.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 1,500.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping .....	19 hr., 21 min.
Learning about the law or the form.	30 min.
Preparing and sending the form to the IRS.	49 min.

*Frequency of response:* Monthly.

*Estimated Total Reporting/Recordkeeping Burden:* 2,347,020 hours.

*OMB Number:* 1545-1735.

*Revenue Procedure Number:* Revenue Procedure 2001-20.

*Type of Review:* Extension.

*Title:* Voluntary Compliance on Alien Withholding Program ("VCAP").

*Description:* The revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

*Respondents:* Not-for-profit institutions, State, local or tribal government.

*Estimated Number of Respondents/Recordkeepers:* 495.

*Estimated Burden Hours Respondent/Recordkeeper:* 700 hours.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 346,500 hours.

*OMB Number:* 1545-1862.

*Form Number:* IRS Form 8316.

*Type of Review:* Extension.

*Title:* Information Regarding Request for Refund of Social Security Tax Erroneously Withheld on Wages Received by a Nonresident alien on an F, J, or M Type Visa.

*Description:* Form 8316 is requested from nonresident alien taxpayers claiming a refund of Social Security tax erroneously withheld on wages received.

*Respondents:* Individuals or households.

*Estimated Number of Respondents/Recordkeepers:* 22,000.

*Estimated Burden Hours Respondent/Recordkeeper:* 15 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 5,500 hours.

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

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

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-8261 Filed 4-12-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In order to comply with the mandate of section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which may require participation in, or cooperation with, an

international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Bahrain,  
Kuwait,  
Lebanon,  
Libya,  
Oman,  
Qatar,  
Saudi Arabia,  
Syria,  
United Arab Emirates, and  
Yemen, Republic of.

Dated: April 7, 2004.

**Barbara Angus,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 04-8262 Filed 4-12-04; 8:45 am]

**BILLING CODE 4810-25-M**

## 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. The Taxpayer Advocacy Panel is reviewing public comment, ideas, and suggestions on

improving customer service at the Internal Revenue Service brought forward by the Area and Issue Committees.

**DATES:** The meeting will be held Friday, May 7, 2004, 8 a.m. to 5:30 p.m., and Saturday, May 8, 2004, 8 a.m. to 12:30 p.m. central daylight time.

**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, May 7, 2004, 8 a.m. to 5:30 p.m., and Saturday, May 8, 2004, 8 a.m. to noon, central daylight time at the Embassy Suites Hotel Chicago Downtown, 600 North State Street, Chicago, IL 60610. 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-1006-MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or fax to 414-297-1623, or you can contact us at [www.improveirs.org](http://www.improveirs.org).

The agenda will include the following: Monthly committee summary report, discussion of issues brought to the joint committee, office reports, and discussion of next meeting.

Dated: March 7, 2004.

**Bernard Coston,**

*Director, Taxpayer Advocacy Panel.*

[FR Doc. 04-8379 Filed 4-12-04; 8:45 am]

**BILLING CODE 4830-01-P**