

River, and roadways in Jackson and Clay Counties, Missouri. It is intended that the reconstructed facility will meet current interstate standards. A location study will run concurrently with the preparations of the EIS and will provide definitive reasonable alternatives for evaluation in the EIS.

The proposed action will accomplish several goals: (1) Replace the deteriorating facility and substandard interchanges, (2) improve traffic safety, (3) improve the interstate system linkage across the Missouri River, (4) provide sufficient vehicle capacity to accommodate travel demands, (5) improve traffic operation and decrease congestion, (6) improve access to the CBD and other major activity centers, (7) facilitate the movement of trucks, and (8) enhance the movement of international trade.

The proposed project, which includes the north side of the downtown loop designated as I-35/I-70 (U.S. Routes 24/40), begins at the northwest corner of the downtown freeway loop in the city of Kansas City in Jackson County and continues north on I-29/I-35/US 71 to just north of Missouri Route 210 in Clay County. The project length is 4.7 miles (7.6 kilometers). Known potential impacts include access changes; residential, commercial, and institutional acquisitions/relocations; acquisition of or impacts to National Register of Historic Places—eligible properties including the Paseo Bridge, the Western Union Telegraph Building, and the Old Town and Wholesale Historic Districts; and impacts to parklands including the River Forest Park, Kessler Park, Columbus Park, Margaret Kemp Park, and West Terraces Park, which are eligible for protection under section 4(f) of the Department of Transportation Act of 1966. A Department of the Army Section 404 Permit, a US Coast Guard Bridge Permit, and a floodplain development permit from the State Emergency Management Agency may be required.

Alternatives under consideration include (1) no build, (2) build alternatives, and (3) transportation management options. The 2002 Northland-Downtown Major Investment Study (MIS) recommended widening and upgrading mainline lanes from US 169 to the Downtown Loop to generally provide an eight-lane section with auxiliary lanes as needed, including a new Paseo Bridge. The Kansas City Area Transportation Authority (KCATA) will examine the MIS transit recommendation in a separate environmental document.

To date, substantial preliminary coordination has occurred with local

officials and other interested parties. As part of the scoping process, an interagency coordination meeting will be held with federal, state, and local agencies on May 12, 2004. In addition, public information meetings and further meetings for community officials will be held to solicit public and agency input on the reasonable range of alternatives. A location public hearing will be held to present the findings of the Draft EIS (DEIS). Public notice will be given announcing the time and place of all public meetings and the hearing. The DEIS will be available for public and agency review and comment prior to the public meeting.

To ensure that the full range of issues related to this proposed action are addressed and all significant issues are identified, comments and suggestions are invited from all interested parties. Comments and questions concerning this proposed action and the EIS should be directed to the FHWA or MoDOT at the addresses provided above.

(Catalog of Federal Domestic Assistance Program Number 20.205, Highway Planning and Construction. The regulations implementing Executive Order 122372 regarding intergovernmental consultation on Federal programs and activities apply to this program)

Issued on: April 21, 2004.

Donald L. Neumann,

Programs Engineer, Jefferson City.

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DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[FR Emergency Order No. 23, Notice No. 1]

Emergency Order To Prohibit the Continued Use of Certain Railroad Tank Cars Equipped With a Truck Bolster Bearing Either Association of American Railroads (AAR) Identification Number B-2410 and National Castings of Mexico (NCM) Pattern Number 52122 or AAR Identification Number B-2409 and NCM Pattern Number 52202

The Federal Railroad Administration (FRA) of the United States Department of Transportation (DOT) has determined that public safety compels the issuance of this Emergency Order directing all persons, including, but not limited to owners, shippers, consignees, and railroads, to discontinue the loading and transportation of any railroad tank car with an original built date of 1995, 1996, 1997, or 1998 and stenciled with DOT specification and the packaging

requirements of the commodity table at 49 CFR 172.101, amplified in Part 173 identifying it as capable of transporting hazardous material; that is equipped with a truck bolster bearing either (1) AAR Identification Number B-2410 and NCM Pattern Number 52122 or (2) AAR Identification Number B-2409 and NCM Pattern Number 52202, until each of the described bolsters is removed from the car and replaced with a bolster of suitable design and manufacture.

Authority

Authority to enforce the Federal railroad safety laws has been delegated by the Secretary of Transportation to the Federal Railroad Administrator. 49 CFR 1.49. The laws apply to all railroads (except self-contained urban rapid transit) and convey on FRA the authority to issue rules and orders covering every area of railroad safety. 49 U.S.C. 20102 and 20103. FRA is authorized to issue emergency orders where "an unsafe condition or practice * * * causes an emergency situation involving a hazard of death or personal injury." 49 U.S.C. 20104. These orders may impose such "restrictions and prohibitions * * * that may be necessary to abate the situation." (*Id.*) Any person who violates such an order is subject to civil penalties (49 U.S.C. 21301) and injunctive relief (49 U.S.C. 20112). FRA also enforces the hazardous materials transportation laws. 49 U.S.C. 5101 *et seq.*; 49 CFR 1.49.

Background

On December 24, 2002, FRA issued Safety Advisory 2002-03, which identified a problem with potentially defective NCM truck bolsters bearing both AAR Identification Number B-2410 and NCM Pattern Number 52122, which are used in 263,000-pound and 286,000-pound gross rail load freight cars. See 67 FR 79686-87 (December 30, 2002). In that advisory, FRA referenced AAR Maintenance Advisory MA-81 and AAR Early Warning Letters EW-5191, EW-5191-S1, and EW-5191-S2 indicating that there were as many as 15,000 freight cars in revenue service that may be equipped with the NCM bolsters.

Subsequent to the publication of the Safety Advisory, FRA was made aware of second series of bolsters, bearing both AAR Identification Number B-2409 and NCM Pattern Number 52202, which pose a similar safety hazard. The NCM bolsters with NCM Pattern Number 52202 were also referenced in AAR Early Warning Letters EW-5194, EW-5195, EW-5196, and EW-5197.

During March 2003, the AAR conducted fatigue testing under AAR

Specification M-202-97 (7 loading blocks of 100,000 cycles) on 19 randomly selected bolsters from the NCM-Sahagun facility at the AAR Transportation Test Center, Inc., (TTCI) in Pueblo, CO. Of the 19 randomly selected bolsters tested, 18 broke under test for a failure rate of 94.7%. In addition to quality control defects (welding and grinding), there were casting defects, hot tears, sand inclusions, and porosity in all tested bolsters. The bolsters under test failed at the end transition radius, and catastrophic failures occurred at lightening holes under the center bowl on the bottom half of the bolsters in tension. These test results indicated that subject bolsters were much more likely to fail in service than other normal bolsters.

On March 31, 2003, the AAR issued the Industry Safety Action Plan (the Plan) for dealing with the orderly inspection and removal of these potentially defective truck bolsters based on a unique risk assessment matrix which included hazardous material commodity classification, mileage (utilization), loading factor/impact, and original equipment manufacturer bolster supply. The Plan divided cars with defective truck bolsters into three classes:

- Group I, Hazardous Materials Tank Cars;
- Group II, Coal Cars and Mill Gondolas; and
- Group III, All Other Cars.

The Plan, approved and implemented by AAR's Technical Services Working Committee (TSWC), provided the following proactive safety measures:

1. Tank car owners must complete bolster replacements on 20% of their hazardous material cars no later than May 31, 2003, and a minimum of 20% per month thereafter, with 100% replacement no later than September 30, 2003.
2. Mill gondola and coal cars (subject to vertical loading impacts) must have bolsters either replaced or requalified (via radiographic inspection) no later than December 31, 2003.
3. All other cars must either have bolsters replaced or requalified (via radiographic inspection) no later than April 1, 2004.

On November 18, 2003, FRA issued Safety Advisory 2003-03, which further outlined the scope and severity of the two defective bolster patterns manufactured by NCM between the period of 1995 and 1998. See 68 FR 65982-83 (November 24, 2003). The total estimated population of defective truck bolsters from both of these NCM patterns is 58,373 bolsters, which

represents a population of approximately 30,000 freight cars which may be equipped. In Safety Advisory 2003-03, although FRA recognized that the timetables established in AAR's Industry Safety Action Plan had not been met primarily due to the industry's not having a sufficient quantity of replacement bolsters, FRA recommended that railroads, manufacturers, and car owners make every attempt to adhere to the Plan as closely as possible. At the time that FRA issued Safety Advisory 2003-03, there had been no reported in-service bolster failures.

Recently, two in-service failures of the above-noted bolsters have occurred that have caused FRA to reconsider the industry's course of action. Both in-service failures occurred on cars other than tank cars carrying hazardous material. One in-service failure occurred on January 16, 2004, and resulted in the derailment of one car in a 135-car loaded coal train. This car could have caused serious damage to a bridge or track structure or both, and if it had been a tank car loaded with hazardous material and there was a release, the car could have potentially caused serious damage, injury, or death. The other in-service failure was discovered on January 14, 2004, and did not result in any derailment or injury. Concern has also been expressed that these wintertime temperatures and conditions may lead to accelerated brittle metal failure of the subject bolsters. At present a total of 442 tank cars are assigned to hazardous material service that have not yet had these defective truck bolsters removed and replaced despite the fact that the industry plan called for completing this task by September 30, 2003.

Finding and Order

Based on the information detailed in FRA Safety Advisories 2002-03 and 2003-03, the two recent in-service failures, and the fact that the timetable for replacing bolsters hazardous material tank cars as set forth in AAR's Industry Safety Action Plan has not been met, FRA believes that additional failures may be imminent and that it is in the interest of public safety to ensure that the industry take immediate steps to eliminate the potential hazards that could be caused by an in-service failure of such a bolster on a tank car carrying a hazardous material. Such a failure could cause derailment of the car, release of its contents, and serious injury or death. Accordingly, I find that an emergency situation involving a hazard of death or injury exists. Consequently, I hereby direct and order

that no person may transport, offer for transportation, load, or continue in service any tank car with an original built date of 1995, 1996, 1997, or 1998 and stenciled with DOT specification and the packaging requirements of the commodity table at 49 CFR 172.101, amplified in Part 173; that is equipped with a truck bolster bearing either (1) AAR Identification Number B-2410 and NCM Pattern Number 52122 or (2) AAR Identification Number B-2409 and NCM Pattern Number 52202, until each of the described bolsters is removed from the car and replaced with a bolster of suitable design and manufacture, except as necessary to effectuate such removal and replacement. Railroads are permitted to haul such a car if necessary to effectuate such removal and replacement, but only to the nearest available location where the removal and replacement of the subject bolster can be made. If found empty do not reload the car in movement to the repair location.

Relief

Relief from this order will occur, for each affected tank car, when each of its subject bolsters has been replaced with a non-defective bolster. If persons subject to the order desire specific relief (e.g., permitting use of a defective car for a purpose other than necessary moving for repair), such persons must submit a request for special approval in accordance with 49 CFR 211.55, which may be granted or denied by FRA's Associate Administrator for Safety.

Penalties

Any violation of this order shall subject the person committing the violation to a civil penalty of up to \$22,000. See 49 U.S.C. 21301. FRA may, through the Attorney General, also seek injunctive relief to enforce this order. See 49 U.S.C. 20112.

Effective Date and Notice to Affected Persons

This Emergency Order shall take effect on April 30, 2004 and applies to each tank car with an original built date of 1995, 1996, 1997, or 1998 and stenciled with a STCC identifying it as capable of transporting hazardous material, that is equipped with any of the above-described NCM truck bolsters. Notice of this Emergency Order will be provided by publishing it in the **Federal Register**. A copy of this Emergency Order will also be sent by e-mail or facsimile to the AAR for distribution to its members.

Review

Opportunity for formal review of this Emergency Order will be provided in accordance with 49 U.S.C. 20104(b) and 5 U.S.C. 554. Administrative procedures governing such review are found at 49 CFR part 211. See 49 CFR 211.47, 211.71, 211.73, 211.75, and 211.77.

Issued in Washington, DC on April 27, 2004.

Allan Rutter,

Federal Railroad Administrator.

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DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

April 20, 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 1, 2004, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0181.

Form Number: IRS Form 4768.

Type of Review: Extension.

Title: Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes.

Description: Form 4768 is used by estates to request an extension of time to file an estate (and GST) taxes and to explain why the extension should be granted. IRS uses the information to decide whether the extension should be granted.

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

Estimated Number of Respondents/Recordkeepers: 18,500.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—26 min.

Learning about the law or the form—22 min.

Preparing the form—43 min.

Copying, assembling, and sending the form to the IRS—24 min.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 36,075 hours.

OMB Number: 1545-0959.

Regulation Project Number: LR-213-76 Final.

Type of Review: Extension.

Title: Estate and Gift Taxes; Qualified Disclaimers of Property.

Description: Section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

Respondents: Individuals or households.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Respondent: 30 minutes.

Frequency of response: On occasion.

Estimated Total Reporting Burden: 1,000 hours.

OMB Number: 1545-1038.

Form Number: IRS Form 8703.

Type of Review: Extension.

Title: Annual Certification of a Residential Rental Project.

Description: Operators of qualified residential projects will use this form to certify annually that their projects meet the requirements of Internal Revenue Code (IRC) section 142(d). Operators are required to file this certification under section 142(d)(7).

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 6,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—3 hr., 49 min.

Learning about the law or the form—1 hr., 17 min.

Preparing and sending the form to the IRS—1 hr., 24 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 39,180 hours.

OMB Number: 1545-1579.

Notice Number: Notice 98-1.

Regulation Project Number: REG-108639-99 NPRM.

Type of Review: Extension.

Title: Notice 98-1:

Nondiscrimination; and REG-108639-99 NPRM: Retirement Plans; Cash or Deferred Arrangements Under section 401(k) and Matching Contributions or Employee Contributions Under section 401(m).

Description: The notice and regulation provide guidance for discrimination testing under section 401(k) and (m) of the Internal Revenue Code as amended

by section 1433(c) and (d) of the Small Business Job Protection Act of 1996. The guidance is directed to employers maintaining retirement plans subject to these Code sections.

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

Estimated Number of Recordkeepers: 147,000.

Estimated Burden Hours

Recordkeeper: 20 minutes.

Estimated Total Recordkeeping Burden: 49,000 hours.

OMB Number: 1545-1580.

Regulation Project Number: REG-105885-99 Final.

Type of Review: Extension.

Title: Compensation Deferred Under Eligible Deferred Compensation Plans.

Description: REG-105885-99 provides guidance regarding the trust requirements for certain eligible deferred compensation plans enacted in the Small Business Job Protection Act of 1996.

Respondents: State, local or tribal government.

Estimated Number of Respondents/Recordkeepers: 10,260.

Estimated Burden Hours Respondent/Recordkeeper: 1 hour, 2 minutes.

Frequency of response: Other (one time).

Estimated Total Reporting/Recordkeeping Burden: 10,600 hours.

OMB Number: 1545-1736.

Revenue Procedure Number: Revenue Procedure 2001-24.

Type of Review: Extension.

Title: Advanced Insurance Commissions.

Description: Insurance companies that want to obtain automatic consent to change their method of accounting for cash advances that qualify as loans to their agents must attach a statement to their Federal income tax return.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 5,270.

Estimated Burden Hours Respondent: 15 minutes.

Frequency of response: Other (once).

Estimated Total Reporting Burden: 1,318 hours.

OMB Number: 1545-1872.

Form Number: IRS Form 4506-T.

Type of Review: Extension.

Title: Request for Transcript of Tax Return.

Description: 26 U.S.C. 7513 allows for taxpayers to request a copy of a tax return or return information. Form 4506-T is used by a taxpayer to request a copy of Federal Tax information, other than a return. The information provided will be used to search the taxpayers account and provide the requested