

All comments received before the close of business on the closing date indicated above will be considered, and will be available for examination in the docket at the above address both before and after that date. To the extent possible, comments filed after the closing date will also be considered. Notice of final action on the petition will be published in the **Federal Register** pursuant to the authority indicated below.

**Authority:** 49 U.S.C. 30141(a)(1)(A) and (b)(1); 49 CFR 593.8; delegations of authority at 49 CFR 1.50 and 501.8.

Issued on: April 2, 2004.

**Kenneth N. Weinstein,**

*Associate Administrator for Enforcement.*

[FR Doc. 04-7884 Filed 4-6-04; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34480]

#### **Chestnut Ridge Railroad Corporation—Acquisition and Operation Exemption—Chestnut Ridge Railway Company**

Chestnut Ridge Railroad Corporation (CHR), a noncarrier subsidiary of Horsehead Corp. (Horsehead), has filed a verified notice of exemption under 49 CFR 1150.31 to acquire and operate approximately 6.6 miles of rail line formerly operated by Chestnut Ridge Railway Company (Chestnut), extending from a connection with the Norfolk Southern Railway Company at Chestnut's milepost 0.0 in Palmerton, PA, to milepost 6.6 in Carbon County, PA.<sup>1</sup>

CHR certifies that its annual revenues as a result of this transaction will not result in the creation of a Class I or Class II rail carrier and that its revenues will not exceed \$5 million.

The parties indicate that they intend to consummate the transaction as promptly as possible after March 15, 2004, the effective date of the exemption (7 days after the exemption was filed).

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. 34480, 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 Donald G. Avery, Slover & Loftus, 1224 17th Street, NW., Washington, DC 20036.

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

Decided: March 23, 2004.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-7072 Filed 4-6-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34484]

#### **James Riffin d/b/a the Northern Central Railroad—Acquisition and Operation Exemption—in York County, PA and Baltimore County, MD**

James Riffin d/b/a the Northern Central Railroad (NCR), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire and operate approximately: (a) 20.9 miles of rail line from the Commissioners of York County, PA (Conrail's former Line Code 1224) between milepost 35.1 (at the Maryland/Pennsylvania line), and milepost 56 (Grantly), in York County, PA; (b) 2.0 miles of abandoned rail line (Conrail's former Line Code 1224) between milepost 14.2 (Cockeysville) and milepost 16.2 (Asland), in Baltimore County, MD; and (c) 0.9 miles of abandoned rail line (Conrail's former line Code 1224) between milepost 24.3 (Blue Mount) and milepost 25.2 (Blue Mount Quarry), in Baltimore County, MD.<sup>1</sup> NCR proposes to interchange with the Genesee and Wyoming Railroad.

NCR certifies that its projected annual 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. NCR intends to commence these activities within 90

days from the date the notice of exemption was filed (March 8, 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. 34484, 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 James Riffin, 1941 Greenspring Drive, Timonium, MD 21093.

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

Decided: March 25, 2004.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-7326 Filed 4-6-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Finance Docket No. 34476]

#### **Progressive Rail, Incorporated—Acquisition and Operation Exemption—Rail Lines of Union Pacific Railroad Company**

Progressive Rail, Incorporated (PGR), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire by lease from Union Pacific Railroad Company (UP) and operate approximately 17.0 miles of rail line in Dakota and Scott Counties, MN. The lines consist of the Canon Falls Branch between milepost 58.1 at or near Northfield, MN, and milepost 73.7 at or near Canon Falls, MN (15.6 miles), and the Faribault Industrial Lead between milepost 44.4 and milepost 45.8 at or near Faribault, MN (1.4 miles). The transaction also includes incidental trackage rights assigned by UP to PGR over the Canadian Pacific Railway Company between Northfield and Comus, MN, and over the Iowa, Chicago and Eastern Railroad Corp. between Comus and Faribault.

PGR certifies that its projected annual revenues as a result of this transaction do not exceed those that would qualify it as a Class III rail carrier, and that such revenues will not exceed \$5 million annually.

<sup>1</sup>In a decision served on March 12, 2004, in STB Finance Docket No. 34481, *Horsehead Corp.—Petition for Acquisition and Operation Exemption—Chestnut Ridge Railway Company*, the Board granted Horsehead's request for an exemption authorizing its acquisition and operation of the subject rail line and made the exemption retroactive back to December 23, 2003, when Horsehead acquired the line through a bankruptcy auction.

<sup>1</sup>NCR has indicated that the portions of the abandoned right-of-way it proposes to acquire and operate in (b) and (c) above have reverted back to the original owners. Therefore, NCR does not need Board authority to acquire those portions of the right-of-way; however, it does need Board authority to operate those portions of the line.

The transaction was scheduled to be consummated on or about March 15, 2004.

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. 34476, 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 Thomas F. McFarland, 208 LaSalle Street, 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: March 23, 2004.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Vernon A. Williams,**

Secretary.

[FR Doc. 04-7071 Filed 4-6-04; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 31, 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, 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 May 7, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0735.

*Regulation Project Number:* LR-189-80 (TD 7927) Final.

*Type of Review:* Extension.

*Title:* Amortization of Reforestation Expenditures.

*Description:* Section 194 allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain

requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

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

*Estimated Number of Respondents:* 12,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 6,001 hours.

*OMB Number:* 1545-1226.

*Regulation Project Number:* FI-59-89 Final.

*Type of Review:* Extension.

*Title:* Proceeds of Bonds used for Reimbursement.

*Description:* The rules require record maintenance by a state or local government or section 501(c)(3) organization issuing tax-exempt bonds ("Issuer") to reimburse itself for previously-paid expenses. This recordkeeping will establish that the issuer had an intent, when it paid an expense, to later issue a reimbursement bond.

*Respondents:* State, Local or Tribal Government, Business or other for-profit.

*Estimated Number of Recordkeepers:* 2,500.

*Estimated Burden Hours*

*Recordkeeper:* 2 hours, 24 minutes.

*Estimated Total Recordkeeping Burden:* 6,000 hours.

*OMB Number:* 1545-1300.

*Regulation Project Number:* FI-46-89 Final.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Description:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

*Respondents:* Business or other for-profit, Federal Government.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/*

*Recordkeeper:* 4 hours, 24 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,200 hours.

*OMB Number:* 1545-1564.

*Regulation Project Number:* REG-103330-97 Final.

*Type of Review:* Extension.

*Title:* IRS Adoption Taxpayer Identification Numbers.

*Description:* The regulation authorized the IRS to assign a new form of taxpayer identification number, the IRS Adoption Taxpayer Identification Number (ATIN), to children who are being adopted. The regulation is issued under section 6109 and is effective for tax returns due on or after April 15, 1998.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*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. 04-7848 Filed 4-6-04; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 31, 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, 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 May 7, 2004, to be assured of consideration.

#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0005.

*Form Number:* TTB F 5130.10.

*Recordkeeping Requirement ID Numbers:* TTB REC 5130/2.

*Type of Review:* Extension.