

after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), HCRRA shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by HCRRA's filing of a notice of consummation by February 10, 2005, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at "www.stb.dot.gov."

Decided: February 2, 2004.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-2590 Filed 2-9-04; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-859 (Sub-No. 1X) and STB Docket No. AB-290 (Sub-No. 245X)]

#### **Pennsylvania Lines LLC— Abandonment Exemption—in Northampton County, PA, and Norfolk Southern Railway Company— Discontinuance of Service Exemption—in Northampton County, PA**

Pennsylvania Lines LLC (PRR) and Norfolk Southern Railway Company (NSR) (collectively, petitioners) have jointly filed a notice of exemption under 49 CFR Part 1152, Subpart F—*Exempt Abandonments and Discontinuances of Service* for PRR to abandon, and NSR to discontinue service over, a 3.7-mile line of railroad between milepost EK-53.0 at Hellertown and milepost EK-56.7 at Bethlehem, in Northampton, PA. The line traverses United States Postal Service Zip Codes 18015, 18016, 18017, 18018, 18020, 18025 and 18055.

PRR and NSR have certified that: (1) No local traffic has moved over the line for at least 2 years; (2) no overhead traffic has moved over the line for at least 2 years and overhead traffic, if there were any, could be rerouted over other lines; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either

is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7 (environmental reports), 49 CFR 1105.8 (historic reports), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to these exemptions, any employee adversely affected by the abandonment or discontinuance shall be protected under *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed. Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, these exemptions will be effective on March 11, 2004, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by February 20, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by March 1, 2004, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.<sup>3</sup>

A copy of any petition filed with the Board should be sent to applicants' representative: James R. Paschall, General Attorney, Norfolk Southern Corporation, Three Commercial Place, Norfolk Southern Railway Company, Norfolk, VA 23510.

<sup>1</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Section of Environmental Analysis (SEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Service Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>2</sup> Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1,100. See 49 CFR 1002.2(f)(25).

<sup>3</sup> On February 2, 2004, the Bucks County Transportation Management Association (Bucks County) filed a letter in opposition to the abandonment of the rail line. Bucks County states that the line represents the only existing rail line between Philadelphia and the Allentown/Bethlehem area and that abandonment of the line would eliminate any possibility of restoring commuter rail service through this area. Bucks County and any other interested person may file petitions for relief within the deadlines established in this notice.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

PRR and NSR have filed an environmental report which addresses the effects, if any, of the abandonment and discontinuance on the environment and historic resources. SEA will issue an environmental assessment (EA) by February 13, 2004. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423) or by calling SEA, at (202) 565-1539. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.] Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), PRR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by PRR's filing of a notice of consummation by February 10, 2005, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: February 4, 2004.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-2718 Filed 2-9-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### **Submission for OMB Review; Comment Request**

February 2, 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 March 11, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0145.

*Form Number:* IRS Form 2439.

*Type of Review:* Extension.

*Title:* Notice to Shareholder of Undistributed Long-Term Capital Gains.

*Description:* Form 2439 is sent by regulated investment companies and real estate investment trusts to report undistributed capital gains and the amount of tax paid on these gains designated under Internal Revenue Code (IRC) section 852(b)(3)(D) or 857(b)(3)(D). The company, the trust, and the shareholder file copies of Form 2439 with IRS. IRS uses the information to check shareholder compliance.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 8,363.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—3 hr., 21 min.

Learning about the law or the form—53 min.

Preparing and sending the form to the IRS—59 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 43,739 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. 04-2852 Filed 2-9-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 4, 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 March 11, 2004, to be assured of consideration.

*Internal Revenue Service (IRS)*

*OMB Number:* 1545-0148.

*Form Number:* IRS Form 2758.

*Type of Review:* Extension.

*Title:* Application for Extension of Time to File Certain Excise, Income, and Other Returns.

*Description:* Internal Revenue Code (ICR) 6081 permits the Secretary to grant a reasonable extension of time for filing any returns, declaration, statement, or other document. This form is used by fiduciaries and certain organizations to request an extension of time to file their returns. The information is used to determine whether the extension should be granted.

*Respondents:* Business or other for-profit, not-for-profit institutions.

*Estimated Number of Respondents/Recordkeepers:* 70,371.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—5 hr.

Learning about the law or the form—12 min.

Preparing and sending the form to the IRS—16 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 375,923 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. 04-2853 Filed 2-9-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 966

**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 Form 966, Corporate Dissolution or Liquidation.

**DATES:** Written comments should be received on or before April 12, 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 form and instructions 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:* Corporate Dissolution or Liquidation.

*OMB Number:* 1545-0041.

*Form Number:* Form 966.

*Abstract:* Form 966 is filed by a corporation whose shareholders have agreed to liquidate the corporation. As a result of the liquidation, the shareholders receive the property of the corporation in exchange for their stock. The IRS uses Form 966 to determine if the liquidation election was properly made and if any taxes are due on the transfer of property.

*Current Actions:* There are no changes being made to the form at this time.

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

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

*Estimated Number of Respondents:* 26,000.

*Estimated Time Per Respondent:* 6 hours, 7 minutes.

*Estimated Total Annual Burden Hours:* 159,120.

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.