

environment or the conservation of energy resources.

Dated: February 12, 2004.

By the Board, Vernon A. Williams,  
Secretary.

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-3436 Filed 2-17-04; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. AB-156 (Sub-No. 24X)]

#### Delaware and Hudson Railway Company, Inc., d/b/a Canadian Pacific Railway Company—Abandonment Exemption—in Albany County, NY

Delaware and Hudson Railway Company, Inc., d/b/a Canadian Pacific Railway Company (D&H), has filed a notice of exemption under 49 CFR part 1152, subpart F—*Exempt Abandonments* to abandon a 1.3 ± mile line of railroad known as the Troy Branch extending from milepost T1.81 ± at Green Island to milepost T3.11 ± at Cohoes, in Albany County, NY. The line traverses United States Postal Service Zip Codes 12047 and 12183.

D&H has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) all overhead traffic can be and has been 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 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 this exemption, any employee adversely affected by the abandonment 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, this exemption will be effective on March 19, 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 27, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by March 9, 2004, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to applicant's representative: Diane P. Gerth, Leonard, Street and Deinard Professional Association, 150 South Fifth Street, Suite 2300, Minneapolis, MN 55402.

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

D&H has filed an environmental report which addresses the abandonment's effects, if any, on the environment and historic resources. SEA will issue an environmental assessment (EA) by February 23, 2004. Interested persons may obtain a copy of the EA by writing to SEA (Room 500, Surface Transportation Board, Washington, DC 20423-0001) 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), D&H 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 D&H's filing of a notice of consummation by February 18, 2005, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

<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).

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

Decided: February 9, 2004.

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

**Vernon A. Williams,**  
Secretary.

[FR Doc. 04-3357 Filed 2-17-04; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

February 10, 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 March 19, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0117.

*Form Number:* IRS Form 1099-OID.

*Type of Review:* Extension.

*Title:* Original Issue Discount.

*Description:* Form 1099-OID is used for reporting original issue discount as required by section 6049 of the Internal Revenue Code. It is used to verify that income earned on discount obligations is properly reported by the recipient.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 9,185.

*Estimated Burden Hours Respondent/Recordkeeper:* 12 minutes.

*Frequency of Response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 1,142,324 hours.

*OMB Number:* 1545-1379.

*Form Number:* IRS Form 8831.

*Type of Review:* Extension.

*Title:* Excise Taxes on Excess

Inclusion of REMIC Residual Interests.

*Description:* Form 8831 is used by a real estate mortgage investment conduit (REMIC) to figure its excise tax liability under Code sections 860E(e)(1), 860E(e)(6), and 860E(e)(7). IRS uses the

information to determine the correct tax liability of the REMIC.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 31.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 32 min.

Learning about the law or the form—1 hr., 29 min.

Preparing and sending the form to the IRS—1 hr., 37 min.

*Frequency of Response:* On occasion.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 237 hours.

*OMB Number:* 1545-1459.

*Form Number:* IRS Form 8498.

*Type of Review:* Extension.

*Title:* Program Sponsor Agreement for Continuing Education for Enrolled Agents.

*Description:* This information relates to the approval of continuing professional education programs for the individuals enrolled to practice before the Internal Revenue Service (enrolled agents).

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

*Estimated Number of Respondents:* 500.

*Estimated Burden Hours Respondent:* 36 minutes.

*Frequency of Response:* Other (one-time filing).

*Estimated Total Reporting Burden:* 300 hours.

*OMB Number:* 1545-1738.

*Revenue Procedure Number:* Revenue Procedure 2001-29.

*Type of Review:* Extension.

*Title:* Leveraged Leases.

*Description:* Revenue Procedure 2001-29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for Federal income tax purposes.

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

*Estimated Number of Respondents:* 10.

*Estimated Burden Hours Respondent:* 80 hours.

*Frequency of Response:* 80 hours.

*Estimated Total Reporting Burden:* 800 hours.

*OMB Number:* 1545-1863.

*Form Number:* IRS Form 8879-S.

*Type of Review:* Extension.

*Title:* IRS e-file Signature

*Authorization for Form 1120S.*

*Description:* Form 8879-S authorizes an officer of a corporation and an electronic return originator (ERO) to use

a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 11,360.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—28 min.

Preparing the form—1 hr., 29 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 74,181 hours.

*OMB Number:* 1545-1864.

*Form Number:* IRS Form 8879-C.

*Type of Review:* Extension.

*Title:* IRS e-file Signature

*Authorization for Form 1120.*

*Description:* Form 8879-C authorizes an officer of a corporation and an electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, electronic funds withdrawal consent.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 7,760.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hr., 18 min.

Learning about the law or the form—28 min.

Preparing and sending the form to the IRS—1 hr., 29 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 50,673 hours.

*OMB Number:* 1545-1866.

*Form Number:* IRS form 8453-C.

*Type of Review:* Extension.

*Title:* U.S. Corporation Income Tax Declaration for an IRS e-file Return.

*Description:* Form 8453-C is used to enable the electronic filing of Form 1120.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 2,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—4 hrs., 46 min.

Learning about the law or the form—28 min.

Preparing the form—1 hr., 30 min.

Copying, assembling, and sending the form to the IRS—16 min.

*Frequency of Response:* Annually.

*Estimated Total Reporting/*

*Recordkeeping Burden:* 14,040 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. 04-3422 Filed 2-17-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF JUSTICE

### Bureau of Alcohol, Tobacco, Firearms, and Explosives

#### Agency Information Collection Activities: Proposed Collection; Comments Requested

**ACTION:** 30-day notice of information collection under review: Commerce in Firearms and Ammunition—Annual Inventory of Firearms.

The Department of Justice (DOJ), Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) has submitted the following information collection request to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995. The proposed information collection is published to obtain comments from the public and affected agencies. This proposed information collection was previously published in the **Federal Register** Volume 68, Number 198, page 59196 on October 14, 2003, allowing for a 60-day comment period.

The purpose of this notice is to allow for an additional 30 days for public comment until March 19, 2004. This process is conducted in accordance with 5 CFR 1320.10.

Written comments and/or suggestions regarding the items contained in this notice, especially the estimated public burden and associated response time, should be directed to The Office of Management and Budget, Office of Information and Regulatory Affairs, Attention Department of Justice Desk Officer, Washington, DC 20503. Additionally, comments may be submitted to OMB via facsimile to (202) 395-5806.

Written comments and suggestions from the public and affected agencies concerning the proposed collection of information are encouraged. Your comments should address one or more of the following four points: