

a. Describe the potential impacts of the proposed new rail line construction and operation on any areas determined to be of high visual quality.

b. Describe the potential impacts of the proposed new rail line construction and operation on any waterways designated or considered for designation as wild and scenic.

c. Discuss conformance with BLM Visual Resource Management class objectives. d. Propose mitigative measures to minimize or eliminate potential project impacts on aesthetics, as appropriate.

#### 15. Environmental Justice

The EIS will:

a. Describe demographics in the project area and the immediate vicinity of the proposed new construction, including communities potentially impacted by the construction and operation of the proposed new rail line.

b. Evaluate whether proposed new rail line construction or operation would have a disproportionately high and adverse impact on minority or low-income groups.

c. Propose mitigative measures to minimize or eliminate potential project impacts on environmental justice communities, as appropriate.

d. Discuss any potential indirect and cumulative impacts of the proposed new rail line on coal mining in Utah.

By the Board, Victoria Rutson, Chief, Section of Environmental Analysis.

Dated:

**Vernon A. Williams,**  
*Secretary.*

[FR Doc. 04-10970 Filed 5-13-04; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[STB Docket No. MC-F-21006]

#### **Stagecoach Group PLC and Coach USA, Inc., et al.—Acquisition and Consolidation of Assets—Rockford Coach Lines, L.L.C.**

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice tentatively approving finance transaction.

**SUMMARY:** Stagecoach Group, PLC (Stagecoach), a noncarrier, and its noncarrier intermediate subsidiaries, SCUSI Limited, Coach Administration, Inc., and Coach USA, Inc. (Coach USA), and Sam Van Galder, Inc. (Van Galder), a motor passenger carrier (MC-112422) controlled by Coach USA (collectively,

applicants), have filed an application under 49 U.S.C. 14303 for acquisition and operation of certain assets of Rockford Coach Lines, L.L.C. (Rockford), a motor passenger carrier (MC-66810) and subsidiary of Greyhound Lines, Inc. (Greyhound). The transaction was approved on an interim basis under 49 U.S.C. 14303(i), and the Board is now tentatively granting permanent approval. Persons wishing to oppose the application must follow the rules under 49 CFR 1182.5 and 1182.8. If no opposing comments are timely filed, this notice will be the final Board action.

**DATES:** Comments are due June 28, 2004. Applicants may reply by July 13, 2004. If no comments are received by June 28, 2004, this notice is effective on that date.

**ADDRESSES:** Send an original and 10 copies of any comments referring to STB Docket No. MC-F-21006 to: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001. In addition, send one copy of comments to applicants' representative: Betty Jo Christian, Steptoe & Johnson, LLP, 1330 Connecticut Ave., NW., Washington, DC 20036.

**FOR FURTHER INFORMATION CONTACT:** Beryl Gordon (202) 565-1600. [Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.]

**SUPPLEMENTARY INFORMATION:** Stagecoach, headquartered in Scotland, is one of the world's largest providers of passenger transportation services. It operates in several countries, including the United States, through a series of operating divisions. One such operating division, Coach USA, is a Delaware corporation that currently controls numerous passenger carriers, including Van Galder, one of the subjects of this transaction.

Under the proposed transaction, applicants seek permission to acquire certain assets of Rockford, including Rockford's name, trademarks, service marks, telephone numbers, customer lists, sales records, charter contracts, an airport ticket booth and the federally issued interstate operating authorities of Rockford, as well as a variety of other assets. The Board recently granted interim approval in *Stagecoach Group PLC and Coach USA, Inc., et al.—Acquisition and Consolidation of Assets—Rockford Coach Lines, L.L.C.*, STB Docket No. MC-F-21006 TA (STB served Apr. 29, 2004). Rockford currently operates 19 motorcoaches, and provides regular route service between Rockford, IL, and O'Hare International Airport, charter and tour service in the Northern Illinois area, and charter

operations between points in the Northern Illinois area and points in the United States. According to applicants, Rockford has been losing substantial sums of money in its operations and Greyhound, Rockford's parent, can no longer afford to absorb those losses. As a result, Rockford will cease operations in early May. However, applicants state that there will be a seamless continuation of services previously provided by Rockford through Van Galder.

Applicants have submitted information, as required by 49 CFR 1182.2(a)(7), to demonstrate that the proposed transaction is consistent with the public interest under 49 U.S.C. 14303(b). Applicants state that the proposed transaction will have no impact on the adequacy of transportation services available to the public, that the operations of the carrier involved will remain unchanged, that fixed charges associated with the proposed transaction will not be adversely impacted. Although, applicants may offer employment to some, all or none of the Rockford employees, applicants anticipate that in the absence of this transaction Rockford will cease operations with the loss of employment for all employees. In addition, Applicants have submitted all of the other statements and certifications required by 49 CFR 1182.2. Additional information, including a copy of the application, may be obtained from the applicants' representative.

Under 49 U.S.C. 14303, the Board must approve and authorize a transaction it finds consistent with the public interest, taking into consideration at least: (1) The effect of the transaction on the adequacy of transportation to the public; (2) the total fixed charges that result; and (3) the interest of affected carrier employees.

On the basis of the application, the Board finds that the proposed acquisition of assets is consistent with the public interest and should be authorized. If any opposing comments are timely filed, this finding will be deemed vacated and, unless a final decision can be made on the record as developed, a procedural schedule will be adopted to reconsider the application. See 49 CFR 1182.6(c). If no opposing comments are filed by the expiration of the comment period, this decision will take effect automatically and will be the final Board action.

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

This decision will not significantly affect either the quality of the human

environment or the conservation of energy resources.

*It is ordered:*

1. The proposed acquisition and operation of certain assets of Rockford by applicants is approved and authorized, subject to the filing of opposing comments.

2. If timely opposing comments are filed, the findings made in this decision will be deemed as having been vacated.

3. This decision will be effective on June 28, 2004, unless timely opposing comments are filed.

4. A copy of this decision will be served on: (1) U.S. Department of Transportation, Federal Motor Carrier Safety Administration, 400 7th Street, SW., Room 8214, Washington, DC 20590; (2) the U.S. Department of Justice, Antitrust Division, 10th Street & Pennsylvania Avenue, NW., Washington, DC 20530; and (3) the U.S. Department of Transportation, Office of the General Counsel, 400 7th Street, SW., Washington, DC 20590.

Decided: May 10, 2004.

By the Board, Chairman Nober.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-10971 Filed 5-13-04; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 3, 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 14, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0954.

*Form Number:* IRS Form 1120-ND.

*Type of Review:* Extension.

*Title:* Return for Nuclear

Decommissioning Funds and Certain Related Persons.

*Description:* A nuclear utility files Form 1120-ND to report the income and

taxes of a fund set up by the public utility to provide cash for the dismantling of the nuclear power plant. The IRS uses Form 1120-ND to determine if the fund income taxes are correctly computed and if a person related to the fund or the nuclear utility must pay taxes on self-dealing.

*Respondents:* Business or other for-profit.

*Estimated Number of Respondents/Recordkeepers:* 100.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—23 hr., 26 min.

Learning about the law or the form—3 hr., 7 min.

Preparing the form.—5 hr., 30 min.

Copying, assembling, and sending the form to the IRS—32 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 3,259 hours.

*OMB Number:* 1545-1722.

*Form Number:* IRS Form 8873.

*Type of Review:* Extension.

*Title:* Extraterritorial Income Exclusion.

*Description:* A taxpayer uses Form 8873 to claim the gross income exclusion provided for by section 114 of the Internal Revenue Code.

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

*Estimated Number of Respondents/Recordkeepers:* 1,000,000.

*Estimated Burden Hours Respondent/Recordkeeper:*

Recordkeeping—21 hr., 3 min.

Learning about the law or the form—1 hr., 53 min.

Preparing, copying, assembling, and sending the form to the IRS—2 hr., 25 min.

*Frequency of response:* Annually.

*Estimated Total Reporting/Recordkeeping Burden:* 25,450,000 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. 04-10914 Filed 5-13-04; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

May 6, 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 14, 2004 to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0773.

*Regulation Project Number:* TD 8172 Final.

*Type of Review:* Extension.

*Title:* Qualification of Trustee or Like Fiduciary in Bankruptcy.

*Description:* Internal Revenue Code (IRC) section 6036 requires executors or receivers to advise the district director of their appointment or authorization to act. This information is necessary so that IRS will know of the proceedings and who to contact for delinquent returns or taxes.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 50,000.

*Estimated Burden Hours Respondent:* 15 minutes.

*Frequency of response:* Other (nonrecurring).

*Estimated Total Reporting Burden:* 12,500 hours.

*OMB Number:* 1545-0782.

*Regulation Project Number:* LR-7 (TD 6629) Final.

*Type of Review:* Extension.

*Title:* Limitation on Reduction in Income Tax Liability Incurred to the Virgin Islands.

*Description:* The Tax Reform Act of 1986 repealed the mandatory reporting and recordkeeping requirements of section 934(d) (1954 Code). The prior exception to the general rule of section 934 (1954 Code) to prevent the Government of the Virgin Islands from granting tax rebates with regard to taxes attributable to income derived from sources within the U.S. was contingent upon the taxpayers' compliance with