rail assets over which York Railway Company operates.

GWI states: (i) That the rail lines involved in the CIRR transaction do not connect with any rail lines now controlled, directly or indirectly, by GWI; (ii) that the CIRR transaction is not part of a series of anticipated transactions that would connect any of these rail lines with each other; and (iii) that the CIRR transaction does not involve a Class I carrier. Therefore, the CIRR transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. *See* 49 CFR 1180.2(d)(2).

The notice of exemption filed with respect to the CIRR transaction is related to the concurrently filed petition for exemption in STB Finance Docket No. 34453, Genesee & Wyoming Inc.-Control Exemption—Arkansas, Louisiana & Mississippi Railroad Company and Fordyce & Princeton Railroad Company, wherein GWI seeks to acquire control of two Class III carriers (Arkansas, Louisiana & Mississippi Railroad Company (AL&M) and Fordyce & Princeton Railroad Company (F&P)) by purchase of all of the stock of each from Georgia Pacific Corporation. Because the line operated by AL&M connects with the line operated by F&P, the AL&M/F&P transaction is not covered by the 49 CFR 1180.2(d)(2) class exemption.

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Because the CIRR transaction involves at least one Class II and one or more Class III rail carriers, the exemption is subject to the labor protection requirements of 49 U.S.C. 11326(b).

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. 34454, 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 Troy W. Garris, Weiner Brodsky Sidman Kider PC, 1300 Nineteenth Street, NW., Fifth Floor, Washington, DC 20036–1609.

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

Decided: January 12, 2004.

By the Board, David M. Konschnik, Director, Office of Proceedings. **Vernon A. Williams,** *Secretary.* [FR Doc. 04–984 Filed 1–15–04; 8:45 am] BILLING CODE 4915–00–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-444 (Sub-No. 1X)]

Lamoille Valley Railroad Company— Abandonment and Discontinuance of Trackage Rights Exemption—in Caledonia, Washington, Orleans, Lamoille, and Franklin Counties, VT

Lamoille Valley Railroad Company (LVRC) has filed a notice of exemption under 49 CFR 1152 Subpart F-Exempt Abandonments and Discontinuance of Service and Trackage Rights to abandon approximately 96.78 miles of rail line in Caledonia, Washington, Orleans, Lamoille, and Franklin Counties, VT. The rail lines to be abandoned are: (1) Between approximately milepost 0.057 (SJLC valuation station 3+00) in St. Johnsbury, VT, and approximately milepost 95.324 (SJLC valuation station 5033+10) in Swanton, VT, a distance of approximately 95.26 miles; and (2) the Hardwick and Woodbury Connecting Track (H&W) between approximately H&W valuation station 0+00 (Granite Junction) and approximately H&W valuation station 80+48 (Buffalo Road), a distance of approximately 1.52 miles, in Hardwick, VT (collectively, the line).¹ LVRC also seeks to discontinue trackage rights over the former Central Vermont Railway, Inc. (CVR) line between approximately milepost 9.9 at the north abutment of the Missisquoi River Bridge at Sheldon Junction and approximately milepost 27.4 at Richford (the Richford Subdivision),² in Franklin

²LVRC states that CVR filed a notice of exemption to abandon the Richford Subdivision in *The Central Vermont Railway, Inc.*—*Abandonment Exemption—in Franklin County, VT*. Docket No. AB–174 (Sub-No. 3X) (ICC served Feb. 27, 1992), which became effective on March 28, 1992, but it did not consummate the abandonment. Instead it sold the Richford Subdivision to, and entered into a trail use agreement with, VTrans. LVRC states that it did not seek authority to discontinue its trackage rights at the time that CVR initiated its abandonment proceeding, LVRC, in cooperation with VTrans, is now seeking an exemption to County, VT. The line traverses United States Postal Service Zip Codes 05819, 05828, 05873, 05647, 05873, 05836, 05843, 05842, 05860, 05661, 05655, 05656, 05464, 05444, 05441, 05455, and 05488. The Richford Subdivision traverses United States Postal Service Zip Codes 05483, 05450, 05447, and 05476.

LVRC has certified that: (1) No local traffic has moved over the line or the Richford Subdivision for at least 2 years; (2) there is no overhead traffic on the line or the Richford Subdivision; (3) no formal complaint filed by a user of rail service on the line or the Richford Subdivision (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 and 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, this exemption will be effective on February 17, 2004,³ unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues.⁴ formal

³LVRC states that it intends to relinquish its leasehold interest and enter into a trail use agreement with VTrans for the line, and intends to consummate discontinuance of its trackage rights over the Richford Subdivision soon after the notice of exemption becomes effective. It should be noted that, because LVRC plans to enter into a trail use agreement for the line, it may never consummate the abandonment. However, pursuant to 49 CFR 1150.50(d)(2), the earliest possible consummation date for the discontinuance, based on the December 29, 2003 filing date, is February 17, 2004.

⁴ 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

¹The line is owned by the State of Vermont (State) by and through the State of Vermont Agency of Transportation (VTrans). See Lamoille County Railroad, Inc. and Vermont Transportation Authority, Acquisition and Operation Between St. Johnsbury and Swanton, VT, Finance Docket No. 27494, et al. (ICC served Apr. 22, 1974). LVRC holds a leasehold interest in the line, pursuant to a lease agreement by and between LVRC and the State dated December 31, 1977.

discontinue trackage rights on the Richford Subdivision that has not been used since 1989. VTrans still owns and manages a trail on the Richford Subdivision. See The Central Vermont Railway, Inc.—Abandonment Exemption—in Franklin County, VT, Docket No. AB-174 (Sub-No. 3X) (ICC served Oct. 8, 1992).

expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),⁵ and trail use/rail banking requests under 49 CFR 1152.29 must be filed by January 26, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by February 5, 2004, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423–0001.⁶

A copy of any petition filed with the Board should be sent to LVRC's representative: Edward J. Fishman, Kirkpatrick & Lockhart, LLP, 1800 Massachusetts Avenue, Second Floor, Washington, DC 20036.

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

LVRC has 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 January 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), LVRC shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line

⁶ On November 10, 2003, Timothy D. Phelps filed a letter expressing his concerns regarding the thenanticipated abandonment proposal and requesting that the Board disallow the sought exemption authority. Mr. Phelps alleges that, despite documented interest by shippers for rail service, LVRC has made no attempt to operate rail freight service on the line since at least 1994. Mr. Phelps states that LVRC abandoned several bridges on the line, dismantled several sections of track, paved over grade crossings along the line, and pursued non-rail uses for the right-of-way. He asserts that these actions communicated a message to the public that there was no intent or possibility that rail service would ever be provided again. Mr. Phelps may file a petition for stay or for other relief within the deadlines established in the notice being issued today.

and discontinued service over the Richford Subdivision. If consummation has not been effected by LVRC's filing of a notice of consummation by January 16, 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 *http://www.stb.dot.gov*.

Decided: January 12, 2004.

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

Secretary.

[FR Doc. 04–985 Filed 1–15–04; 8:45 am] BILLING CODE 4915–00–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 12815

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 12815, Return Post Card for the Community Based Outlet Participants.

DATES: Written comments should be received on or before March 16, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Robert M. Coar, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of form should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622–3945, or through the Internet at *CAROL.A.SAVAGE@irs.gov*.

SUPPLEMENTARY INFORMATION: *Title:* Return Post Card for the

Community Based Outlet Participants. *OMB Number:* 1545–1703.

Form Numbers: 12815.

Abstract: This post card is used by the Community Based Outlet Program

(CBOP) participants (*i.e.* grocery stores/ pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returned to the Western Area Distribution Center for processing.

Current Actions: There are no changes being made to this post card at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other forprofit organizations.

Estimated Number of Respondents: 10,000.

Estimated Time Per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 834.

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.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: January 9, 2004.

Robert M. Coar,

IRS Reports Clearance Officer. [FR Doc. 04–1054 Filed 1–15–04; 8:45 am] BILLING CODE 4830–01–P

exemption's effective date. See Exemption of Outof-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.

⁵Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. *See* 49 CFR 1002.2(f)(25).