

Station, Mangilao, Guam 96923, (671) 735-2553.

Ms. Erica Kauten, State Director,
University of Wisconsin, 432 North
Lake Street, Room 423, Madison, WI
53706, (608) 263-7794.

Mr. Greg Higgins, State Director,
University of Pennsylvania, The
Wharton School, 444 Vance Hall,
Philadelphia, PA 19104, (215) 898-
1219.

Mr. Robert Hamlin, State Director,
Bryant College, 1150 Douglas Pike,
Smithfield, RI 02917, (401) 232-6111.

Mr. John Lenti, State Director,
University of South Carolina, College
of Business Administration, 1710
College Street, Columbia, SC 29208,
(803) 777-4907.

Mr. Mark Slade, Acting Co-State
Director, University of South Dakota,
School of Business, 414 East Clark,
Vermillion, SD 57069, (605) 367-
5757.

Ms. Vi Pham, Region Director,
California State University, Fullerton,
800 North State College Blvd.,
Fullerton, CA 92834, (714) 278-2719.

Ms. Debbie Trujillo, Region Director,
Southwestern Community College
District, 900 Otey Lakes Road, Chula
Vista, CA 91910, (619) 482-6388.

Ms. Helen Sullivan, Region Director,
University of California, Merced, 550
East Shaw, Suite 105A, Fresno, CA
93710, (559) 241-7414.

Ms. Janice Rhodd, Region Director,
California State University, Chico
Research Foundation, Chico, CA
95929-0765, (530) 898-4598.

Mr. Blake Escudier, Region Director,
San Jose State University, College of
Business SJSU, 84 West Santa Clara,
Suite 100, San Jose, CA 95113, (408)
287-2310.

Ms. Wilma Worden, Region Director,
California State University, 18111
Nordhoff Street, Northridge, CA
91330-8232, (818) 677-2467.

FOR FURTHER INFORMATION CONTACT:

Antonio Doss, Associate Administrator
for SBDCs, U.S. Small Business
Administration, 409 Third Street, SW.,
Sixth Floor, Washington, DC 20416.

SUPPLEMENTARY INFORMATION:

Description of the SBDC Program

A partnership exists between SBA and an SBDC. SBDCs offer training, counseling and other business development assistance to small businesses. Each SBDC provides services under a negotiated Cooperative Agreement with the SBA. SBDCs operate on the basis of a state plan to provide assistance within a state or geographic area. The initial plan must have the written approval of the

Governor. Non-Federal funds must match Federal funds. An SBDC must operate according to law, the Cooperative Agreement, SBA's regulations, the annual Program Announcement, and program guidance.

Program Objectives

The SBDC program uses Federal funds to leverage the resources of states, academic institutions and the private sector to:

- (a) Strengthen the small business community;
- (b) Increase economic growth;
- (c) Assist more small businesses; and
- (d) Broaden the delivery system to more small businesses.

SBDC Program Organization

The lead SBDC operates a statewide or regional network of SBDC service centers. An SBDC must have a full-time Director. SBDCs must use at least 80 percent of the Federal funds to provide services to small businesses. SBDCs use volunteers and other low cost resources as much as possible.

SBDC Services

An SBDC must have a full range of business development and technical assistance services in its area of operations, depending upon local needs, SBA priorities and SBDC program objectives. Services include training and counseling to existing and prospective small business owners in management, marketing, finance, operations, planning, taxes, and any other general or technical area of assistance that supports small business growth.

The SBA district office and the SBDC must agree upon the specific mix of services. They should give particular attention to SBA's priority and special emphasis groups, including veterans, women, exporters, the disabled, and minorities.

SBDC Program Requirements

An SBDC must meet programmatic and financial requirements imposed by statute, regulations or its Cooperative Agreement. The SBDC must:

- (a) Locate service centers so that they are as accessible as possible to small businesses;
- (b) Open all service centers at least 40 hours per week, or during the normal business hours of its state or academic Host Organization, throughout the year;
- (c) Develop working relationships with financial institutions, the investment community, professional associations, private consultants and small business groups; and
- (d) Maintain lists of private consultants at each service center.

Dated: July 29, 2004.

Antonio Doss,

*Associate Administrator for Small Business
Development Centers.*

[FR Doc. 04-17591 Filed 8-2-04; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB-872X]

Great Northwest Railroad, Inc.— Abandonment Exemption—in Clearwater County, ID

On July 14, 2004, Great Northwest Railroad, Inc. (GNR), filed with the Board a petition under 49 U.S.C. 10502 for exemption from 49 U.S.C. 10903 to abandon a line of railroad extending from milepost 3.5, at Orofino, ID, to milepost 31.0, near Jaype, ID, a distance of approximately 27.5 miles, in Clearwater County, ID. The line traverses U.S. Postal Service ZIP Codes 83544 and 83546 and includes no stations.

The line does not contain federally granted rights-of-way. Any documentation in GNR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line R. Co.—Abandonment—Goshen*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 1, 2004.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than 10 days after service of a decision granting the petition for exemption. Each offer must be accompanied by a \$1,100 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the line, the line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for trail use/rail banking under 49 CFR 1152.29 will be due no later than August 13, 2004. Each trail use request must be accompanied by a \$150 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to STB Docket No. AB-872X and must be sent to: (1) Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001; and

(2) Karl Morell, Of Counsel, Ball Janik LLP, 1455 F Street, NW., Suite 225, Washington, DC 20005. Replies to the CSXT petition are due on or before August 13, 2004.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Services at (202) 565-1592 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Section of Environmental Analysis (SEA) at (202) 565-1539. (Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.)

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by SEA, will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact SEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA will generally be within 30 days of its service.

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

Decided: July 26, 2004.

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

Vernon A. Williams,
Secretary.

[FR Doc. 04-17355 Filed 8-2-04; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

July 26, 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 September 2, 2004 to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0070.

Form Number: IRS Form 2350.

Type of Review: Extension.

Title: Application for Extension of Time to File U.S. Income Tax Return.

Description: Form 2350 is used to request an extension of time to file in order to meet the bona fide residence or physical presence tests required to gain the benefits permitted under section 911. The information furnished is used to determine if the extension should be granted.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 22,594.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—13 min.

Learning about the law or the form—12 min.

Preparing the form—18 min.

Sending the form to the IRS 13—min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 21,465 hours.

OMB Number: 1545-0188.

Form Number: IRS Form 4868.

Type of Review: Extension.

Title: Application for Automatic Extension of Time to File U.S. Individual Income Tax Return.

Description: Form 4868 is used by taxpayers to apply for an automatic 4-month extension of time to file Form 1040A, or Form 1040EZ. This form contains data used by the Service to determine if a taxpayer qualifies for the extension.

Respondents: Individuals and households.

Estimated Number of Respondents/Recordkeepers: 5,572,999.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—26 min.

Learning about the law or the form—13 min.

Preparing the form—11 min.

Copying, assembling and sending the form to the IRS—10 min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 5,740,189 hours.

OMB Number: 1545-0985.

Regulation Project Numbers: PS-128-86, PS-127-86, and PS-73-88 Final (TD 8644).

Type of Review: Extension.

Title: Generation Skipping Transfer Tax.

Description: This regulation provides rules relating to the effective date,

return requirements, definitions, and certain special rules covering the generation-skipping transfer tax. The information required by the regulation will require individuals and/or fiduciaries to report information on Forms 706NA, 706, 706GS(D), 706GS(D-1), 706GS(T), 709 and 843 in connection with the generation skipping transfer tax. The information will facilitate the assessment of the tax and taxpayer examinations.

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

Estimated Number of Respondents/Recordkeepers: 7,500.

Estimated Burden Hours Respondent/Recordkeeper: 30 minutes.

Frequency of response: On occasion, Other (Form 706 is filed within 9 months after taxpayer dies).

Estimated Total Reporting/Recordkeeping Burden: 3,750 hours.

OMB Number: 1545-1051.

Regulation Project Number: INTL-29-91 Final.

Type of Review: Extension.

Title: Computation and Characterization of Income and Earnings and Profits under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

Description: For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

Respondents: Business of other for-profit.

Estimated Number of Respondents: 700.

Estimated Burden Hours Respondent: 1 hour, 26 minutes.

Frequency of response: On occasion, Other (one-time election).

Estimated Total Reporting/

Recordkeeping Burden: 1,000 hours.

OMB Number: 1545-1173.

Form Number: IRS Form 8815.

Type of Review: Extension.

Title: Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989.

Description: If any individual redeems series I or series EE U.S. savings bonds issued after 1989 and pays qualified higher education expenses during the year, the interest on the bonds may be excludable from income. Form 8815 is used by the individual to figure the amount of savings that is excludable.