

The transaction was scheduled to be consummated on or about March 15, 2004.

If the 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. 34476, must be filed with the Surface Transportation Board, 1925 K Street NW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Thomas F. McFarland, 208 LaSalle Street, Suite 1890, Chicago, IL 60604-1112.

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

Decided: March 23, 2004.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Vernon A. Williams,**

*Secretary.*

[FR Doc. 04-7071 Filed 4-6-04; 8:45 am]

BILLING CODE 4915-01-P

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

March 31, 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 May 7, 2004, to be assured of consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0735.

*Regulation Project Number:* LR-189-80 (TD 7927) Final.

*Type of Review:* Extension.

*Title:* Amortization of Reforestation Expenditures.

*Description:* Section 194 allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain

requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

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

*Estimated Number of Respondents:* 12,000.

*Estimated Burden Hours Respondent:* 30 minutes.

*Frequency of response:* Annually.

*Estimated Total Reporting Burden:* 6,001 hours.

*OMB Number:* 1545-1226.

*Regulation Project Number:* FI-59-89 Final.

*Type of Review:* Extension.

*Title:* Proceeds of Bonds used for Reimbursement.

*Description:* The rules require record maintenance by a state or local government or section 501(c)(3) organization issuing tax-exempt bonds ("Issuer") to reimburse itself for previously-paid expenses. This recordkeeping will establish that the issuer had an intent, when it paid an expense, to later issue a reimbursement bond.

*Respondents:* State, Local or Tribal Government, Business or other for-profit.

*Estimated Number of Recordkeepers:* 2,500.

*Estimated Burden Hours*

*Recordkeeper:* 2 hours, 24 minutes.

*Estimated Total Recordkeeping Burden:* 6,000 hours.

*OMB Number:* 1545-1300.

*Regulation Project Number:* FI-46-89 Final.

*Type of Review:* Extension.

*Title:* Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

*Description:* Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

*Respondents:* Business or other for-profit, Federal Government.

*Estimated Number of Respondents/Recordkeepers:* 500.

*Estimated Burden Hours Respondent/Recordkeeper:* 4 hours, 24 minutes.

*Frequency of response:* On occasion.

*Estimated Total Reporting/Recordkeeping Burden:* 2,200 hours.

*OMB Number:* 1545-1564.

*Regulation Project Number:* REG-103330-97 Final.

*Type of Review:* Extension.

*Title:* IRS Adoption Taxpayer Identification Numbers.

*Description:* The regulation authorized the IRS to assign a new form of taxpayer identification number, the IRS Adoption Taxpayer Identification Number (ATIN), to children who are being adopted. The regulation is issued under section 6109 and is effective for tax returns due on or after April 15, 1998.

*Respondents:* Individuals or households.

*Estimated Number of Respondents:* 1.

*Estimated Burden Hours Respondent:* 1 hour.

*Frequency of response:* On occasion.

*Estimated Total Reporting Burden:* 1 hour.

*Clearance Officer:* Glenn P. Kirkland, Internal Revenue Service, Room 6411-03, 1111 Constitution Avenue, NW., Washington, DC 20224, (202) 622-3428.

*OMB Reviewer:* Joseph F. Lackey, Jr., Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503, (202) 395-7316.

**Lois K. Holland,**

*Treasury PRA Clearance Officer.*

[FR Doc. 04-7848 Filed 4-6-04; 8:45 am]

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#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0005.

*Form Number:* TTB F 5130.10.

*Recordkeeping Requirement ID Numbers:* TTB REC 5130/2.

*Type of Review:* Extension.