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 forprofit.

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 forprofit, 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