

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

reporting requirements of section 934(d).

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

Estimated Number of Respondents/Recordkeepers: 500.

Estimated Burden Hours Respondent/Recordkeeper: 22 minutes.

Frequency of response: On occasion.

Estimated Total Reporting/Recordkeeping Burden: 184 hours.

OMB Number: 1545-1138.

Regulation Project Number: INTL-955-86 Final.

Type of Review: Extension.

Title: Requirements for Investments to Qualify Under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

Description: The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The recordkeepers will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

Respondents: Business or other for-profit.

Estimated Number of Recordkeepers: 50.

Estimated Burden Hours

Recordkeeper: 30 hours.

Estimated Total Recordkeeping

Burden: 1,500 hours.

OMB Number: 1545-1165.

Form Number: IRS Form 8821.

Type of Review: Extension.

Title: Tax Information Authorization.

Description: Form 8821 is used to appoint someone to receive or inspect certain tax information. Data is used to identify appointees and to ensure that confidential information is not divulged to unauthorized persons.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, Farms.

Estimated Number of Respondents/Recordkeepers: 200,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—6 min.

Learning about the law or the form—12 min.

Preparing the form—24 min.

Copying and sending the form to the IRS—20 min.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 210,450 hours.

OMB Number: 1545-1255.

Regulation Project Number: INTL-870-89 NPRM.

Type of Review: Extension.

Title: Earnings Stripping (Section 163(j)).

Description: Certain taxpayers are allowed to write off the fixed basis of

the stock of an acquired corporation rather than the adjusted basis of the assets of the acquired corporation to elect special treatment under section 163(j).

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 2,300.

Estimated Burden Hours Respondent/Recordkeeper: 31 minutes.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,196 hours.

OMB Number: 1545-1351.

Form Number: IRS Form 8833.

Type of Review: Extension.

Title: Treaty-Based Return Position Disclosure under Section 6114 or 7701(b).

Description: Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)-7(b) for "dual resident" taxpayers.

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

Estimated Number of Respondents/Recordkeepers: 6,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—3 hr., 6 min.

Learning about the law or the form—1 hr., 35 min.

Preparing and sending the form to the IRS—1 hr., 42 min.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 38,460 hours.

OMB Number: 1545-1433.

Regulation Project Numbers: CO-11-91 Final and CO-24-95 Final.

Type of Review: Extension.

Title: CO-11-91 Final: Consolidated Groups and Controlled Groups—Inter-company Transactions and Related Rules; and CO-24-95 Final: Consolidated Groups—Inter-company Transactions and Related Rules.

Description: The regulations require common parents that make elections under Section 1.1502-13 to provide certain information. The information will be used to identify and assure that the amount, location, timing and attributes of inter-company transactions and corresponding items are properly maintained.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 2,200.

Estimated Burden Hours Respondent/Recordkeeper: 29 minutes.

Frequency of response: Occasionally.

Estimated Total Reporting/Recordkeeping Burden: 1,050 hours.

OMB Number: 1545-1576.

Form Number: IRS Form 1098-E.

Type of Review: Extension.

Title: Student Loan Interest Statement.

Description: Section 6050S(b)(2) of the Internal Revenue Code requires persons (financial institutions, governmental units, etc.) to report \$600 or more of interest paid on student loans to the IRS and the students.

Respondents: Individuals or households, Business or other for-profit, Not-for-profit institutions, State, Local or Tribal Government.

Estimated Number of Respondents/Recordkeepers: 200,000.

Estimated Burden Hours Respondent/Recordkeeper: 7 minutes.

Frequency of response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 1,051,357 hours.

OMB Number: 1545-1748.

Regulation Project Number: REG-106917-99 Final.

Type of Review: Extension.

Title: Changes in Accounting Periods.

Description: Section 1.441-2(b)(1) requires certain taxpayers to file statements on their federal income tax returns to notify the Commissioner of the taxpayers' election to adopt a 52-53-week taxable year. Section 1.442-1(b)(4) provides that certain taxpayers must establish books and records that clearly reflect income for the short period involved when changing their taxable year to a fiscal taxable year. Section 1.442-1(d) requires a newly married husband or wife to file a statement with their short period return when changing to the other spouse's taxable year.

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

Estimated Number of Respondents/Recordkeepers: 1,000.

Estimated Burden Hours Respondent/Recordkeeper: 30 minutes.

Frequency of response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 500 hours.

OMB Number: 1545-1878.

Form Number: IRS Form 8879-EO.

Type of Review: Extension.

Title: IRS e-file Signature Authorization for an Exempt Organization.

Description: Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to sue a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 800.
Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—3 hr., 35 min.
 Learning about the law or the form—12 min.

Preparing the form—15 min.
Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,240 hours.

OMB Number: 1545-1879.

Form Number: IRS Form 8453-EO.

Type of Review: Extension.

Title: Exempt Organization Declaration and Signature for Electronic Filing.

Description: Form 8453-EO is used to enable the electronic filing of Forms 990, 990-EZ, or 1120-POL.

Respondents: Not-for-profit institutions.

Estimated Number of Respondents/Recordkeepers: 200.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—4 hr., 18 min.
 Learning about the law or the form—12 min.

Preparing, copying, assembling, and sending the form to the IRS—16 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 956 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. 04-10915 Filed 5-13-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8736

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 8736, Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

DATES: Written comments should be received on or before July 13, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

OMB Number: 1545-1054.

Form Number: Form 8736.

Abstract: Form 8736 is used by partnerships, REMICs, and by certain trusts to request an automatic 3-month extension of time to file Form 1065, Form 1066 or Form 1041. Form 8736 contains data needed by the IRS to determine whether or not a taxpayer qualifies for such an extension.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 36,000.

Estimated Time Per Respondent: 3 hours, 41 minutes.

Estimated Total Annual Burden Hours: 132,840.

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: May 10, 2004.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 04-11017 Filed 5-13-04; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Announcement 2004-43

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 Announcement 2004-43, Election of Alternative Deficit Reduction Contribution.

DATES: Written comments should be received on or before July 13, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the announcement should be directed to Carol Savage at Internal Revenue Service, room 6407, 1111