

transmission line in Wilson County, Tennessee. Acquisition of new right-of-way would not be necessary for either of these two upgrades.

After the completion of scoping, TVA will begin detailed line routing studies using maps, aerial photography, and other relevant data. When the studies have progressed sufficiently, potentially affected landowners will be contacted directly, and additional field surveys will be conducted.

Proposed Issues To Be Addressed

The EIS will contain descriptions of the existing environmental and socioeconomic resources within the area that would be affected by construction and operation of the proposed transmission line and upgrades. TVA's evaluation of potential environmental impacts to these resources will include, but will not necessarily be limited to, the potential impacts on water quality, aquatic and terrestrial ecology, endangered and threatened species, wetlands, aesthetics and visual resources, land use, historic and archaeological resources, and socioeconomic resources.

Alternatives

The results of evaluating the potential environmental impacts and other important issues identified in the scoping process, as well as engineering and economic considerations, will be used by TVA in selecting a preferred alternative. At this time, the range of alternatives TVA has identified for detailed evaluation include: (1) No action; and (2) construction and operation of a 500-kV transmission line from Paradise Fossil Plant to the Wilson 500-kV Substation, along with upgrades to existing lines. As additional analyses are conducted, TVA contemplates that alternative routes within the study corridor from Paradise to the Wilson Substation will be identified and evaluated in detail. The no action option is included as an alternative consistent with applicable regulations implementing NEPA. Because TVA is legally required to provide interconnection service to Peabody, the no action alternative is not a feasible option.

Scoping Process

Scoping, which is integral to the process for implementing NEPA, is a procedure that solicits public input to the EIS process to ensure that: (1) Issues are identified early and studied properly; (2) issues of little significance do not consume substantial time and effort; (3) the draft EIS is thorough and balanced; and, (4) delays caused by an

inadequate EIS are avoided. TVA's NEPA procedures require that the scoping process commence soon after a decision has been reached to prepare an EIS in order to provide an early and open process for determining the scope of the analysis and for identifying the significant issues related to a proposed action. The range of alternatives and the issues to be addressed in the draft EIS will be determined, in part, from written comments submitted by mail or e-mail and comments presented orally or in writing at public meetings. The preliminary identification of reasonable alternatives and environmental issues in this notice is neither exhaustive nor final. The scoping process will include both interagency and public scoping. The public is invited to submit written comments or e-mail comments on the scope of this EIS no later than the date given under the **DATES** section of this notice.

TVA will conduct three public scoping meetings within the project study area. Dates and locations of the meetings are:

- February 24, 4–8 p.m.—Butler County High School, 2247 South Main Street, Morgantown, Kentucky.
- February 25, 3–7 p.m.—Franklin-Simpson County School Central Office, Board Room, 400 S. College Street, Franklin, Kentucky.
- March 2, 3–7 p.m.—Gallatin Civic Center, Room 101, 210 Albert Gallatin Avenue, Gallatin, Tennessee.

At each meeting, TVA management and project staff will present overviews of the proposed transmission line project and the EIS process, answer questions, and solicit comments on the issues that the public would like addressed in the EIS. These meetings will be publicized through notices in local newspapers, by TVA press releases to newspapers and radio stations in the study area, and on the TVA Web site (<http://www.tva.gov/environment/calendar.htm>).

The agencies to be included in the interagency scoping are U.S. Army Corps of Engineers, U.S. Fish and Wildlife Service, Kentucky Department for Environmental Protection, Kentucky State Historic Preservation Officer, Tennessee Department of Environment and Conservation, Tennessee State Historic Preservation Officer, and other federal, state, and local agencies, as appropriate.

After consideration of the scoping comments, TVA will identify any additional alternatives and environmental issues to be addressed in the EIS. Following analysis of the environmental consequences of each alternative, TVA will prepare a draft EIS

for public review and comment. Notice of availability of the draft EIS will be published by the Environmental Protection Agency in the **Federal Register**. TVA will solicit written comments on the draft EIS, and information about possible public meetings to comment on the draft EIS will be announced. TVA expects to release a draft EIS by fall 2004 and a final EIS by summer of 2006.

Dated: February 2, 2004.

Kathryn J. Jackson,

Executive Vice President, River System Operations and Environment.

[FR Doc. 04–2703 Filed 2–6–04; 8:45 am]

BILLING CODE 8120–08–U

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[STB Docket No. AB–55 (Sub-No. 645X)]

CSX Transportation, Inc.— Abandonment Exemption—in Floyd County, KY

CSX Transportation, Inc. (CSXT) has filed a notice of exemption under 49 CFR 1152 subpart F—*Exempt Abandonments* to abandon approximately 9.1 miles of railroad between milepost COQ–1.0 at McNalley and milepost COQ–10.1 near East David, in Floyd County, KY. The line traverses United States Postal Service Zip Codes 41653 and 41616. The stations on the line are located at McNally, Samson, Joyce, Marie, Permele, Beverly Ann and David.

CSXT has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (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 (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 March 10, 2004, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 FR 1152.29 must be filed by February 19, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by March 1, 2004, with the Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to CSXT's representative: Natalie S. Rosenberg, Senior Counsel, CSX Transportation, Inc., 500 Water Street, J150, Jacksonville, FL 32202.

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

CSXT 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 February 13, 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), CSXT shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned its line. If

consummation has not been effected by CSXT's filing of a notice of consummation by February 9, 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: February 2, 2004.

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

Vernon A. Williams,
Secretary.

[FR Doc. 04-2702 Filed 2-6-04; 8:45 am]

BILLING CODE 4915-00-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-107186-00]

Proposed Collection; Comment Request for Regulation Project

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 an existing notice of proposed rulemaking and temporary regulations, REG-107186-00 (TD 8942), Electronic Payee Statements (§§ 1.6041-2T, 1.6050S-1T, 1.6050S-2T, and 31.6051-1T).

DATES: Written comments should be received on or before April 9, 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 regulations 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: Electronic Payee Statements.

OMB Number: 1545-1729.

Regulation Project Number: REG-107186-00.

Abstract: In general, under these regulations, a person required to furnish a statement on Form W-2 under Code sections 6041(d) or 6051, or Forms 1098-T or 1098-E under Code section 6050S, may furnish these statements electronically if the recipient consents to receive them electronically, and if the person furnishing the statement (1) Makes certain disclosures to the recipient, (2) annually notifies the recipient that the statement is available on a Web site, and (3) provides access to the statement on that Web site for a prescribed period of time.

Current Actions: There is no change to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individual or households.

Estimated Number of Responses/Recordkeepers: 28,449,495.

Estimated Average Annual Burden Per Response/Recordkeeper: 6 minutes.

Estimated Total Annual Reporting/recording Hours: 2,844,950.

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.

¹ 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 exemption's effective date. See *Exemption of Out-of-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.

² Each offer of financial assistance must be accompanied by the filing fee, which currently is set at \$1000. See 49 CFR 1002.2(f)(25).