

expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>5</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by January 26, 2004. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by February 5, 2004, with: Surface Transportation Board, 1925 K Street, NW., Washington, DC 20423-0001.<sup>6</sup>

A copy of any petition filed with the Board should be sent to LVRC's representative: Edward J. Fishman, Kirkpatrick & Lockhart, LLP, 1800 Massachusetts Avenue, Second Floor, Washington, DC 20036.

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

LVRC 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 January 23, 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), LVRC shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line

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.

<sup>5</sup> Each OFA must be accompanied by the filing fee, which currently is set at \$1,100. *See* 49 CFR 1002.2(f)(25).

<sup>6</sup> On November 10, 2003, Timothy D. Phelps filed a letter expressing his concerns regarding the then-anticipated abandonment proposal and requesting that the Board disallow the sought exemption authority. Mr. Phelps alleges that, despite documented interest by shippers for rail service, LVRC has made no attempt to operate rail freight service on the line since at least 1994. Mr. Phelps states that LVRC abandoned several bridges on the line, dismantled several sections of track, paved over grade crossings along the line, and pursued non-rail uses for the right-of-way. He asserts that these actions communicated a message to the public that there was no intent or possibility that rail service would ever be provided again. Mr. Phelps may file a petition for stay or for other relief within the deadlines established in the notice being issued today.

and discontinued service over the Richford Subdivision. If consummation has not been effected by LVRC's filing of a notice of consummation by January 16, 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: January 12, 2004.

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

**Vernon A. Williams,**

*Secretary.*

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**BILLING CODE 4915-00-P**

(CBOP) participants (*i.e.* grocery stores/pharmacies, copy centers, corporations, credit unions, city/county governments) to order products. The post card will be returned to the Western Area Distribution Center for processing.

**Current Actions:** There are no changes being made to this post card at this time.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

**Estimated Number of Respondents:** 10,000.

**Estimated Time Per Respondent:** 5 minutes.

**Estimated Total Annual Burden Hours:** 834.

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: January 9, 2004.

**Robert M. Coar,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 12815

**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 12815, Return Post Card for the Community Based Outlet Participants.

**DATES:** Written comments should be received on or before March 16, 2004 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Robert M. Coar, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of form 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](mailto:CAROL.A.SAVAGE@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Return Post Card for the Community Based Outlet Participants.

**OMB Number:** 1545-1703.

**Form Numbers:** 12815.

**Abstract:** This post card is used by the Community Based Outlet Program