

DEPARTMENT OF TRANSPORTATION**Surface Transportation Board****[STB Finance Docket No. 34524]****Riceboro Southern Railway, L.L.C.—
Acquisition and Operation
Exemption—Rail Line of CSX
Transportation, Inc.**

The Riceboro Southern Railway, L.L.C. (RSOR), a noncarrier, has filed a notice of exemption under 49 CFR 1150.31 to acquire by purchase from CSX Transportation, Inc. (CSXT), and operate approximately 18.8 route miles of rail line between milepost S512.2 at Ogeechee, GA (near Richmond Hill), in Bryan County, GA, and milepost S531.0 at Riceboro, GA, in Liberty County, GA. The transaction also includes incidental trackage rights granted by CSXT to RSOR over approximately 14 miles of CSXT's line from milepost S512.2 at Ogeechee to milepost S498.0 at CSXT's Southover Yard at Savannah, GA.

RSOR certifies that its projected revenues do not exceed those that would qualify it as a Class III rail carrier, and that they will not exceed \$5 million.

The transaction was expected to be consummated on or about August 25, 2004.

This transaction is related to a simultaneously filed verified notice of exemption in STB Finance Docket No. 34525, *K. Earl Durden, Rail Management Corporation, and Rail Partners, L.P.—Continuance in Control Exemption—Riceboro Southern Railway, L.L.C.*, wherein K. Earl Durden, Rail Management Corporation, and Rail Partners, L.P., are seeking an exemption to continue in control of RSOR upon its becoming a Class III rail carrier.

If the verified 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 does not automatically stay the transaction.

An original and 10 copies of all pleadings, referring to STB Finance Docket No. 34524, 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 Andrew B. Kolesar III, Slover & Loftus, 1224 Seventeenth Street, NW., Washington, DC 20036.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: August 25, 2004.

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

Vernon A. Williams,
Secretary.

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DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

August 26, 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 October 4, 2004, to be assured of consideration.

Internal Revenue Service (IRS)

OMB Number: 1545-0020.

Form Number: IRS Form 709.

Type of Review: Extension.

Title: United States Gift (and Generation-Skipping Transfer) Tax Return.

Description: Form 709 is used by individuals to report transfers subject to the gift and generation-skipping transfer taxes and to compute these taxes. IRS uses the information to enforce these taxes and to compute the estate tax.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 278,500.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—52 min.
Learning about the law or the form—1 hr., 53 min.

Preparing the form—1 hr., 58 min.
Copying, assembling, and sending the form to the IRS—1 hr., 3 min.

Frequency of response: Annually.
Estimated Total Reporting/Recordkeeping Burden: 1,609,730 hours.

OMB Number: 1545-0051.

Form Number: IRS Form 990-C.

Type of Review: Revision.

Title: Farmers' Cooperative Association Income Tax Return.

Description: Form 990-C is used by farmers' cooperatives to report the tax

imposed by Internal Revenue code section 1381. The IRS uses the information on the form to determine whether the cooperative has correctly computed and reported its income tax liability.

Respondents: Business or other for-profit, farms.

Estimated Number of Respondents/Recordkeepers: 5,600.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—75 hr., 34 min.

Learning about the law or the form—27 hr., 19 min.

Preparing the form—45 hr., 34 min.

Copying, assembling, and sending the form to the IRS—4 hr., 33 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 856,640 hours.

OMB Number: 1545-0086.

Form Number: IRS Form 1040-C.

Type of Review: Revision.

Title: U.S. Departing Alien Income Tax Return.

Description: Form 1040-C is used by aliens departing the U.S. to report income received or expected to be received for the entire year. The data collected are used to insure that the departing alien has no outstanding U.S. tax liability.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 2,000.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—2 hr., 4 min.

Learning about the law or the form—45 min.

Preparing the form—2 hr., 20 min.

Copying, assembling, and sending the form to the IRS—59 min.

Frequency of response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 11,632 hours.

OMB Number: 1545-0128.

Form Number: IRS Form 1120-L.

Type of Review: Revision.

Title: U.S. Life Insurance Company Income Tax Return.

Description: Life insurance companies are required to file an annual return of income and compute and pay the tax due. The data is used to insure that companies have correctly reported taxable income and paid the correct tax.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 2,440.

Estimated Burden Hours Respondent/Recordkeeper:

Recordkeeping—83 hr., 41 min.

Learning about the law or the form—40 hr., 6 min.

Preparing the form—62 hr., 47 min.