16914

trackage rights to expire 24 months after the commencement date of the agreement, or the date that the Gary City Track Connection, which is located at or near Gary, Ind., is completed and in use, whichever comes first, in accordance with the agreement of the parties, subject to the employee protective conditions set forth in Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho, 360 I.C.C. 91 (1979). DATES: This decision is effective on April 18, 2013. Petitions to stay must be filed by March 29, 2013. Petitions for reconsideration must be filed by April 8, 2013.

ADDRESSES: Send an original and 10 copies of all pleadings, referring to Docket No. FD 35715 (Sub-No. 1) to: Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on NSR's representative: Christine I. Friedman, Norfolk Southern Railway Company, Three Commercial Place, Norfolk, VA 23510.

## FOR FURTHER INFORMATION CONTACT:

Valerie Quinn (202) 245-0382. Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at (800) 877-8339.

#### SUPPLEMENTARY INFORMATION:

Additional information is contained in the Board's decision. Board decisions and notices are available on our Web site at www.stb.dot.gov.

Decided: March 13, 2013. By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

# Jeffrey Herzig,

Clearance Clerk. [FR Doc. 2013-06313 Filed 3-18-13; 8:45 am] BILLING CODE 4915-01-P

# DEPARTMENT OF THE TREASURY

#### Internal Revenue Service

#### Proposed Collection; Comment **Request for Form 8802**

**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 8802, Application for United States Residency Certification.

DATES: Written comments should be received on or before May 20, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence at Internal Revenue Service, Room 6129, 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 Allan Hopkins at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-6665, or through the Internet at Allan.M.Hopkins@irs.gov.

# SUPPLEMENTARY INFORMATION:

Title: Application for United States Residency Certification.

OMB Number: 1545-1817. Form Number: Form 8802. Abstract: An entity must use Form 8802 to apply for United States Residency Certification. All requests for U.S. residency certification must be received on Form 8802, Application for United States Residency Certification. This application must be sent to the Philadelphia Service Center. As proof of residency in the United States and of entitlement to the benefits of a tax treaty, U.S. Government certification that you are a U.S. citizen, U.S.

corporation, U.S. partnership, or resident of the United States for purposes of taxation.

*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: Individuals or households, business or other for-profit organization, and not-for-profit institution.

Estimated Number of Respondents: 100.000.

Estimated Time per Respondent: 3 hours, 38 minutes.

Estimated Total Annual Burden Hours: 363,000.

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: March 8, 2013.

#### Yvette Lawrence,

IRS Reports Clearance Officer. [FR Doc. 2013-06230 Filed 3-18-13; 8:45 am] BILLING CODE 4830-01-P

# DEPARTMENT OF THE TREASURY

## **Internal Revenue Service**

## **Proposed Collection: Comment Request for Revenue Procedure** 2010-13

**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.

<sup>(&</sup>quot;Acquisition of temporary trackage rights by a rail carrier over lines owned or operated by any other rail carrier or carriers that are \* \* \* scheduled to expire on a specific date not to exceed 1 year from the effective date of the exemption.") At that time, NSR also filed for the instant partial revocation of the class exemption in this proceeding. In the February 13, 2013 notice, the Board stated that it would address that request in a subsequent decision, which it is doing here.

3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Revenue Procedure 2010–13, Section 469 Grouping activities.

**DATES:** Written comments should be received on or before May 20, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of notice should be directed to Allan Hopkins, at (202) 622–6665, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at *Allan.M.Hopkins@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Section 469 Grouping activities. *OMB Number:* 1545–2156. *Notice Number:* Revenue Procedure

2010–13. *Abstract:* This revenue procedure

requires taxpayers to report to the Internal Revenue Service their groupings and regroupings of activities and the addition of specific activities within their existing groupings of activities for purposes of section 469 of the Internal Revenue Code and § 1.469– 4 of the Income Tax Regulations.

*Current Actions:* Extension of currently approved collection. There are no changes being made to the notice at this time.

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

Affected Public: Business and forprofit.

*Estimated Number of Respondents:* 144,000.

Estimated Average Time per Respondent: 16 mins.

*Estimated Total Annual Burden Hours:* 39,000 hrs.

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: March 8, 2013.

#### Yvette Lawrence,

IRS Reports Clearance Officer. [FR Doc. 2013–06220 Filed 3–18–13; 8:45 am] BILLING CODE 4830–01–P

#### DEPARTMENT OF THE TREASURY

## Internal Revenue Service

## 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 rules for certain rental real estate activities. DATES: Written comments should be received on or before May 20, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Allan Hopkins, at (202) 622– 6665, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at *Allan.M.Hopkins@irs.gov*.

# SUPPLEMENTARY INFORMATION:

*Title:* Rules for Certain Rental Real Estate Activities.

OMB Number: 1545–1455. Regulation Project Number: PS–80– 93.

*Abstract:* This regulation provides rules relating to the treatment of rental real estate activities of certain taxpayers under the passive activity loss and credit limitations of Internal Revenue Code section 469.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Individuals or households, and business or other forprofit organizations.

*Estimated Number of Respondents:* 20.100.

*Estimated Time per Respondent:* 9 minutes.

*Estimated Total Annual Burden Hours:* 3,015 hours.

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: March 8, 2013.

#### Yvette Lawrence,

IRS Reports Clearance Officer. [FR Doc. 2013–06224 Filed 3–18–13; 8:45 am] BILLING CODE 4830–01–P