

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. AB 290 (Sub-No. 364X)]

**Norfolk Southern Railway Company—
Abandonment Exemption—in
Hopewell, Va.**

On July 31, 2014, Norfolk Southern Railway Company (NSR) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the prior approval requirements of 49 U.S.C. 10903 to abandon a 0.46-mile line of railroad, part of the City Point Branch, between milepost CP 9.40 and milepost CP 9.86 in the City of Hopewell, Va. (the Line).¹ The Line traverses United States Postal Service Zip Code 23860, and includes the station of Hopewell. NSR has requested expedited consideration of its petition.

NSR states that the Line does not contain federally granted right-of-way. Any documentation in NSR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the 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).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 18, 2014, or sooner if expedited.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than November 28, 2014, or 10 days after service of a decision granting the petition for exemption, whichever occurs first. Each OFA must be accompanied by a \$1,600 filing fee.²

All interested persons should be aware that, following abandonment, the Line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for interim trail use/rail banking under 49 CFR 1152.29 will be due no later than September 9, 2014. Each interim trail use request must be accompanied by a \$300 filing fee.³

¹ NSR states that the sole shipper on the Line, Regional Enterprises (Regional), supports the abandonment. According to NSR, the abandonment is intended to facilitate Regional's plan to acquire the Line from NSR as private track and incorporate it into Regional's transload facility.

² See 49 CFR 1002.2(f)(25).

³ See *Regulations Governing Fees for Servs. Performed in Connection with Licensing & Related Servs.—2014 Update*, EP 542 (Sub-No. 22), slip op. at 17, item 27(i) (STB served July 11, 2014).

All filings in response to this notice must refer to Docket No. AB 290 (Sub-No. 364X) and must be sent to: (1) Surface Transportation Board, 395 E Street SW., Washington, DC 20423–0001; and (2) William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Ave. NW., Suite 300, Washington, DC 20037. Replies to the petition are due on or before September 9, 2014.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Assistance, Governmental Affairs and Compliance at (202) 245–0238 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Office of Environmental Analysis (OEA) at (202) 245–0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by OEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact OEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA typically will be within 30 days of its service.

Board decisions and notices are available on our Web site at WWW.STB.DOT.GOV.

Decided: August 14, 2014.

By the Board, Rachel D. Campbell, Director, Office of Proceedings.

Derrick A. Gardner,
Clearance Clerk.

[FR Doc. 2014–19739 Filed 8–19–14; 8:45 am]

BILLING CODE 4915–01–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 employers' qualified educational assistance programs.

DATES: Written comments should be received on or before October 20, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulation should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Gerald.J.Shields@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employers' Qualified Educational Assistance Programs.
OMB Number: 1545–0768.

Regulation Project Number: EE–178–78 (TD 7898).

Abstract: Internal Revenue Code section 127(a) provides that the gross income of an employee does not include amounts paid or expenses incurred by an employer if furnished to the employee pursuant to a qualified educational assistance program. This regulation requires that a qualified educational assistance program must be a separate written plan of the employer and that employees must be notified of the availability and terms of the program. Also, substantiation may be required to verify that employees are entitled to exclude from their gross income amounts paid or expenses incurred by the employer.

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

Type of Regulation: Extension of a currently approved collection.

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

Estimated Number of Respondents: 5,200.

Estimated Time Per Respondent: 7 minutes.

Estimated Total Annual Burden Hours: 615.

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: August 6, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-19654 Filed 8-19-14; 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 dual consolidated loss regulations.

DATES: Written comments should be received on or before October 20, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the regulation should be directed to Kerry Dennis, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Dual Consolidated Loss Regulations.

OMB Number: 1545-1946.

Regulation Project Number: T.D. 9315.

Abstract: Section 1503(d) denies the use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of a foreign country. These final regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 1,780.

Estimated Time per Respondent: 1 hour, 32 minutes.

Estimated Total Annual Burden Hours: 2,740.

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: August 4, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-19659 Filed 8-19-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

United States Mint

Privacy Act of 1974, as Amended

AGENCY: United States Mint, Treasury.

ACTION: Notice of proposed alteration.

SUMMARY: In accordance with the Privacy Act of 1974, as amended, 5 U.S.C. 552a the Department of the Treasury (Treasury) and the United States Mint propose alterations to the current Treasury system of records entitled, Department of the Treasury/United States Mint—,009 Order Management System (OMS) previously known as Retail Sales System (RSS); Customer Mailing List; Order Processing Records for Coin Sets, Medals and Numismatic Items; Records of Undelivered Orders; and Product Descriptions, Availability and Inventory.

DATES: Comments must be received no later than September 19, 2014. The proposed altered system of records will be effective September 29, 2014 unless the United States Mint receives comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to the Disclosure Office, United States Mint, 801 9th Street NW., Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. Comments can be faxed to (202) 756-6153 or emailed to Kathleen.Saunders-Mitchell@usmint.treas.gov. For emails, please place "Revisions to SORN" in the subject line. Comments will be made available for public inspection upon written request. The United States Mint will make such comments available for public inspection and copying at the above listed location, on official business days between the hours of 9 a.m. and 5 p.m. Eastern Time. Persons wishing to inspect the comments submitted must request an appointment by telephoning (202) 354-6788. You should submit only information that you wish to make available publicly.