

rail service under 49 CFR 1152.27(c)(2),<sup>2</sup> must be filed by November 4, 2013.<sup>3</sup> Petitions to reopen must be filed by November 13, 2013, with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to TCIR's representative: Richard R. Wilson, 518 N. Center Street, Ste. 100, Ebensburg, PA 15931.

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

Board decisions and notices are available on our Web site at "[WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV)."

Decided: October 21, 2013.

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

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2013-25013 Filed 10-23-13; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35770]

#### **BNSF Railway Company—Trackage Rights Exemption—Union Pacific Railroad Company**

Pursuant to a written trackage rights agreement, Union Pacific Railroad Company (UP) has agreed to grant overhead trackage rights to BNSF Railway Company (BNSF) over the following UP rail lines: (1) From Houston, Tex. (Tower 81), on the UP Harrisburg Subdivision at milepost 4.6 to the beginning of UP's Glidden Subdivision at milepost 13.6, and on to Rosenberg, Tex. (Tower 17), on UP's Glidden Subdivision at milepost 36.3 (Rosenburg Route); and (2) from the Clinton Industrial Lead connection, at the Terminal Subdivision at milepost 359.6, to the Houston Public Elevator #2 (HPE#2) (Clinton Route).<sup>1</sup>

This transaction will be consummated on or shortly after the effective date of this exemption, November 7, 2013.<sup>2</sup>

<sup>2</sup> Each OFA must be accompanied by the filing fee, which is currently set at \$1,600. See 49 CFR 1002.2(f)(25).

<sup>3</sup> Because this is a discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate. Likewise, no environmental or historic documentation is required here under 49 CFR 1105.6(c) and 49 CFR 1105.8(b), respectively.

<sup>1</sup> A redacted copy of the trackage rights agreement was filed with the verified notice of exemption. An unredacted version was filed under seal along with a motion for protective order, which will be addressed in a separate decision.

<sup>2</sup> This notice was scheduled to be published in the **Federal Register** during the time that the agency

The purpose of this transaction is to enable BNSF to make overhead movements of all commodities over the Rosenberg Route and overhead movements of grain consigned to HPE#2 and empty grain cars in return over the Clinton Route.

As a condition to this exemption, any employees affected by the trackage rights will be protected by the conditions imposed in *Norfolk & Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If the 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 will not automatically stay the effectiveness of the exemption. Stay petitions must be filed by October 31, 2013 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35770, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Karl Morell, Ball Janik LLP, 655 Fifteenth Street NW., Suite 225, Washington, DC 20005.

Board decisions and notices are available on our Web site at "[WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV)."

Decided: October 21, 2013.

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

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2013-25014 Filed 10-23-13; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8038-R**

**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

was closed due to a lapse in appropriations. Because publication of this notice has been delayed, the effective date of the exemption will also be delayed to provide adequate notice to the public.

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 8038-R, Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

**DATES:** Written comments should be received on or before December 23, 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 the form and instructions should be directed to LaNita Van Dyke at Internal Revenue Service, Room 6511, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

*OMB Number:* 1545-1750.

*Form Number:* 8038-R.

*Abstract:* Under Treasury Regulations section 1.148-3(i), bond issuers may recover an overpayment of arbitrage rebate paid to the United States under Internal Revenue Code section 148. Form 8038-R is used to request recovery of any overpayment of arbitrage rebate made under the arbitrage rebate provisions.

*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:* State, local or tribal governments.

*Estimated Number of Respondents:* 200.

*Estimated Time per Respondent:* 12 hours, 16 minutes.

*Estimated Total Annual Burden Hours:* 2,458.

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: September 24, 2013.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2013-24959 Filed 10-23-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 2210 and 2210-F

**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 2210, Underpayment of Estimated Tax by Individuals, Estate, and Trusts, and Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen.

**DATES:** Written comments should be received on or before December 23, 2013 to be assured of consideration.

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

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the forms and instructions should be directed to R. Joseph Durbala at Internal Revenue Service, (202) 622-3634, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at *RJoseph.Durbala@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* Underpayment of Estimated Tax by Individuals, Estate, and Trusts (Form 2210), and Underpayment of Estimated Tax by Farmers and Fishermen (Form 2210-F).

*OMB Number:* 1545-0140.

*Form Number:* 2210 AND 2210-F.

*Abstract:* Internal Revenue Code section 6654 imposes a penalty for failure to pay estimated tax. Form 2210 is used by individuals, estates, and trusts and Form 2210-F is used by farmers and fisherman to determine whether they are subject to the penalty and to compute the penalty if it applies. The Service uses this information to determine whether taxpayers are subject to the penalty, and to verify the penalty amount.

*Current Actions:* There are no changes to the burden previously approved by OMB.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and farms.

*Estimated Number of Respondents:* 599,999

*Estimated Time per Respondent:* 4 hrs.

*Estimated Total Annual Burden Hours:* 2,405,663.

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: October 7, 2013.

**Yvette Lawrence,**

*IRS, Reports Clearance Officer.*

[FR Doc. 2013-24934 Filed 10-23-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for the TE/GE Compliance Check Questionnaires

**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 the TE/GE Compliance Check Questionnaires.

**DATES:** Written comments should be received on or before December 23, 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 should be directed to R. Joseph Durbala, (202) 622-3634, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at *RJoseph.Durbala@irs.gov*.

#### SUPPLEMENTARY INFORMATION:

*Title:* TE/GE Compliance Check Questionnaires.

*OMB Number:* 1545-2071.

*Form Number:* Not applicable.

*Abstract:* These compliance questionnaires are a critical component