

Hooper Spur extending from Harvey Yard, at Harvey, La., south to the end of the spur at Bayou Street.<sup>1</sup>

NOGC and UP have recently entered into a First Supplement to their 2003 Lease Agreement that adds the following new provisions: (1) The lease term is extended from September 24, 2013, to September 23, 2023 (Section 1); (2) NOGC is permitted to construct a new yard on the leased premises (Section 2); and (3) NOGC is permitted to assess a surcharge on all NOGC traffic in order to undertake capital investments (Section 3).

NOGC has certified that the Lease Agreement contains a provision that may limit future interchange at Westwego with a third-party connecting carrier by adjustment in the purchase price or rental (interchange commitment). Consequently, the Board's new rules established in *Information Required in Notices and Petitions Containing Interchange Commitments*, EP 714 (STB served Sept. 5, 2013), require applicant to submit the additional information set forth at 49 CFR 1150.43(h)(1). Applicant has provided that information.<sup>2</sup>

NOGC has certified that its projected annual revenues as a result of this transaction will not result in NOGC's becoming a Class II or Class I rail carrier, but that its projected annual revenues will exceed \$5 million. Accordingly, NOGC is required, at least 60 days before this exemption is to become effective, to send notice of the transaction to the national offices of the labor unions with employees on the affected lines, post a copy of the notice at the workplace of the employees on the affected lines, and certify to the Board that it has done so. 49 CFR 1150.42(e).

NOGC, concurrently with its notice of exemption, filed a petition for waiver of the 60-day advance labor notice requirement under § 1150.42(e), asserting that: (1) No UP employees will be affected because no UP employees have performed operations or maintenance on the line since 2003; and (2) no NOGC employees will be affected because NOGC will continue to provide the same service and maintenance on the line as it has been providing since the inception of the lease. NOGC's

<sup>1</sup> NOGC was granted authority to lease and operate the rail line in *New Orleans & Gulf Coast Railway—Lease Exemption—Union Pacific Railroad*, FD 34411 (STB served Oct. 20, 2003).

<sup>2</sup> Regarding § 1150.43(h)(1)(vi), NOGC states that, although there is no direct connection to a third-party railroad, BNSF Railway Company and the New Orleans Public Belt are located in very close proximity to the leased lines.

waiver request will be addressed in a separate decision.

NOGC states that it intends to consummate the transaction on or shortly after the effective date of this transaction. The Board will establish in the decision on the waiver request the earliest date this transaction may be consummated.

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. Petitions for stay must be filed no later than December 5, 2013.

An original and 10 copies of all pleadings, referring to Docket No. FD 35777, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Karl Morell, Ball Janik LLP, Suite 225, 655 Fifteenth St. NW., Washington, DC 20005.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: November 21, 2013.

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

**Jeffrey Herzig,**  
*Clearance Clerk.*

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## DEPARTMENT OF THE TREASURY

### Office of the Secretary

#### List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya

Qatar  
Saudi Arabia  
Syria  
United Arab Emirates  
Yemen

Dated: November 20, 2013.

**Danielle Rolfes,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 2013-28490 Filed 11-26-13; 8:45 am]

**BILLING CODE 4810-25-M**

## DEPARTMENT OF THE TREASURY

### Bureau of the Fiscal Service

#### Proposed Collection: Resolution for Transactions Involving Treasury Securities

**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 Bureau of the Fiscal Service within the Department of the Treasury is soliciting comments concerning the Resolution for Transactions Involving Treasury Securities.

**DATES:** Written comments should be received on or before January 27, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of the Fiscal Service, Bruce A. Sharp, 200 Third Street A4-A, Parkersburg, WV 26106-1328, or [bruce.sharp@bpd.treas.gov](mailto:bruce.sharp@bpd.treas.gov). The opportunity to make comments online is also available at [www.pracomment.gov](http://www.pracomment.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies should be directed to Bruce A. Sharp, Bureau of the Fiscal Service, 200 Third Street A4-A, Parkersburg, WV 26106-1328, (304) 480-8150.

#### SUPPLEMENTARY INFORMATION:

*Title:* Resolution for Transactions Involving Treasury Securities.

*OMB Number:* 1535-0117.

*Form Number:* PD F 1010.

*Abstract:* The information is collected to establish an official's authority (by name and title) when conducting transactions involving Treasury Securities on behalf of an organization.

*Current Actions:* Revision.

*Type of Review:* Extension.

*Affected Public:* Business or other for profit.

*Estimated Number of Respondents:* 2,580.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 430.

*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.

Dated: November 22, 2013.

**Bruce A. Sharp,**

*Bureau Clearance Officer.*

[FR Doc. 2013-28449 Filed 11-26-13; 8:45 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 13818—the Limited Payability Claim Against the United States For Proceeds of an Internal Revenue Refund Check**

**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 Limited Payability Claim Against the United States For Proceeds of An Internal Revenue Refund Check.

**DATES:** Written comments should be received on or before January 27, 2014 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 Sara Covington, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Limited Payability Claim Against the United States For Proceeds of An Internal Revenue Refund Check.

*OMB Number:* 1545-2024.

*Form Number:* Form-13818.

*Abstract:* This form is used by taxpayers for completing a claim against the United States for the proceeds of an Internal Revenue refund check.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

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

*Estimated Number of Respondents:* 4,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 4,000.

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: November 18, 2013.

**Allan Hopkins,**

*IRS Tax Analyst.*

[FR Doc. 2013-28390 Filed 11-26-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Publication of the Tier 2 Tax Rates**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2014 as required by section 3241(d) of the Internal Revenue Code (26 U.S.C. section 3241). Tier 2 taxes on railroad employees, employers, and employee representatives are one source of funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2014 apply to compensation paid in calendar year 2014.

**FOR FURTHER INFORMATION CONTACT:**

Kathleen Edmondson, CC:TEGE:EOEG:ET1, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224, Telephone Number (202) 317-6798 (not a toll-free number).

**TIER 2 TAX RATES:** The tier 2 tax rate for 2014 under section 3201(b) on employees is 4.4 percent of compensation. The tier 2 tax rate for 2014 under section 3221(b) on employers is 12.6 percent of compensation. The tier 2 tax rate for 2014 under section 3211(b) on employee representatives is 12.6 percent of compensation.

Dated: November 21, 2013.

**Victoria A. Judson,**

*Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities).*

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**BILLING CODE 4830-01-P**