

filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), NSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the Line. If consummation has not been effected by NSR's filing of a notice of consummation by November 26, 2015, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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

Decided: November 20, 2014.

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

**Brendetta S. Jones,**  
Clearance Clerk.

[FR Doc. 2014-27996 Filed 11-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Release of Waybill Data

The Surface Transportation Board has received a request from RSI Logistics (WB609-2-11/12/14) for permission to use certain data from the Board's 2013 Carload Waybill Sample. A copy of this request may be obtained from the Office of Economics.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

Contact: Alexander Dusenberry, (202) 245-0319.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2014-28017 Filed 11-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Release of Waybill Data

The Surface Transportation Board has received a request from RSI Logistics (WB604-12-11/12/14) for permission to use certain data from the Board's

2013 Carload Waybill Sample. A copy of this request may be obtained from the Office of Economics.

The waybill sample contains confidential railroad and shipper data; therefore, if any parties object to these requests, they should file their objections with the Director of the Board's Office of Economics within 14 calendar days of the date of this notice. The rules for release of waybill data are codified at 49 CFR 1244.9.

Contact: Alexander Dusenberry, (202) 245-0319.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2014-28038 Filed 11-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 21, 2014.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 26, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Copies of the submissions may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0119.

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

*Title:* Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

*Form:* Form 1099-R.

*Abstract:* Form 1099-R is used to report distributions from pensions, annuities, profit-sharing or retirement plans, IRAs, and the surrender of insurance contracts. This information is used by IRS to verify that income has been properly reported by the recipient.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 37,519,860.

*OMB Number:* 1545-1921.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 12114—Continuation Sheet for Item #16 (Additional Information) OF-306, Declaration for Federal Employment.

*Form:* Form 12114.

*Abstract:* Form 12114 is used as a continuation to Optional Form 306 (OF-306), Declaration for Federal Employment, to provide space for capturing additional information to item #16.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 6,203.

**Brenda Simms,**

Treasury PRA Clearance Officer.

[FR Doc. 2014-28040 Filed 11-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2014.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 26, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be

obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-2252.

*Type of Review:* New Collection.

*Title:* REG-132455-11—Reporting of Minimum Essential Coverage (TD 9660—Final)

*Abstract:* The IRS developed Form 1094-B and Form 1095-B under the authority of IRC section 6055, added by Public Law 111-148, Patient Protection and Affordable Care Act (ACA), section 1502(a). Section 6055(a) requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entity that provides minimum

essential coverage to file annual returns reporting information for each individual for whom minimum essential coverage is provided. Form 1094-B, serves as a transmittal for Form 1095-B, Health Coverage. The burden for the collection of information contained in these final regulations (TD 9660) is reflected in the burden on Form 1094-B and 1095-B.

Transmittal of Health Coverage Information Returns (“aggregator” filing for insurance companies)—1094-B: Filing Form 1094-B is voluntary for tax year 2015 and the number of voluntary issuers is uncertain, but it is estimated that there will be 430 issuers. The average time per issuer of 10 minutes reflects the fact that this is a cover page, there are very few lines to complete, and the information takes minimal effort to obtain.

Health Coverage—1095-B: Filing Form 1095-B is voluntary for tax year 2015 and the number of voluntary filers is uncertain, but the estimated number of issuers is 430. The total number of Form 1095-B (one per insured “unit”) approaches 4,600,000. The per-document average is slightly higher than Form 1095-A, because the complexity of the required recordkeeping and reporting for Form 1095-B is beyond what is required in standard business practice. On the other hand, the average time per document is on the low side because the information needed to meet the recordkeeping and reporting requirements is maintained for other business reasons. Also, insurance companies are more likely to be large and, therefore, to have lower document-production costs as a result of the scale.

FY 2015	1094-B	1095-B
Total Number of Issuers .....	430	430
Total Documents Issued .....	430	4,600,000
Average Documents per Issuer .....	1	10,698
Average Time per Issuer (Hours) .....	0.17	200
Average Time per Document (Minutes) .....	10	1
<b>Total Time—All Issuers (Hours) .....</b>	<b>72</b>	<b>86,000</b>

*Estimated Total Burden Hours:* 86,072.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-27928 Filed 11-25-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Submission for OMB Review; Comment Request**

November 21, 2014.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 26, 2014 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC

20503, or email at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:**

Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

*OMB Number:* 1545-2251.

*Type of Review:* New Collection.

*Title:* Information Reporting by Applicable Large Employers on Health Insurance Coverage Offered Under Employer-Sponsored Plans (TD 9661—Final)

*Abstract:* This collection effort contains documents providing guidance to employers that are subject to the information reporting requirements under section 6056 of the Internal Revenue Code (Code), enacted by the Affordable Care Act (generally employers with at least 50 full-time employees, including full-time equivalent employees). Section 6056 requires those employers to report to the IRS information about the health care coverage, if any, they offered to full-time employees, in order to administer the

employer shared responsibility provisions of section 4980H of the Code.

Section 6056 also requires employers to furnish related statements to their employees. These statements to employees may be used to determine whether, for each month of the calendar year, the employee may claim on their individual tax returns a premium tax credit under section 36B (premium tax credit). The regulations provide for a general reporting method and alternative reporting methods designed to simplify and reduce the cost of reporting for employers subject to the information reporting requirements under section 6056.

IRC § 6055 states beginning in January 2015, Health Insurance Marketplaces will be required to provide end of year information reporting in the form of information returns. IRC § 6056 states all insurance providers issuing Minimal Essential Coverage and Applicable Large Employers will have the option to begin voluntarily transmitting information returns to meet ACA information reporting requirements in 2015; however, these requirements will become mandatory in January 2016, for the 2015 Tax Year. Section 6011(e)(2)(A) of the Internal Revenue Code provides that any person, including a corporation, partnership, individual, estate, or trust, who is required to file