

Transportation Board or any U.S. District Court or has been decided in favor of complainant within the two-year period; and (4) the requirements at 49 CFR 1105.12 (newspaper publication) and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the discontinuance shall be protected under *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) to subsidize continued rail service has been received, this exemption will become effective on February 28, 2015, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA to subsidize continued rail service under 49 CFR 1152.27(c)(2),<sup>1</sup> must be filed by February 9, 2015.<sup>2</sup> Petitions to reopen must be filed by February 18, 2015, 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 CGR's representative: William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Ave. NW., Suite 300, Washington, DC 20037.

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: January 26, 2015.

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

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

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<sup>1</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>2</sup> Because this is a discontinuance proceeding and not an abandonment, interim 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.

## 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)).

**DATES:** Written comments should be received on or before March 30, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, 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 Kerry Dennis, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [kerry.dennis@irs.gov](mailto:kerry.dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Consolidated Returns—Limitations on the Use of Certain Losses and Deductions.

*OMB Number:* 1545-1237.

*Regulation Project Number:* TD 8823.

*Abstract:* Section 1502 provides for the promulgation of regulations with respect to corporations that file consolidated income tax returns. These regulations amend the current regulations regarding the use of certain losses and deductions by such corporations.

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

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

*Affected Public:* Businesses or other for-profit organizations. Estimated total annual reporting burden: 2,000 hours. Estimated average annual burden hours per respondent: 15 minutes. Estimated number of respondents: 8,000.

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: January 22, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0734]

### Proposed Information Collection (Report of General Information) Activity: Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on information

needed as evidence to determine a claimant's entitlement to benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before March 30, 2015.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-0734" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-21), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Titles:*

- (a) VA Form 27-0820, Report of General Information.
- (b) VA Form 27-0820a, Report of Death of Veteran/Beneficiary.
- (c) VA Form 27-0820b, Report of Nursing Home Information.
- (d) VA Form 27-0820c, Report of Defense Finance and Accounting Service (DFAS).
- (e) VA Form 27-0820d, Report of Lost Check.
- (f) VA Form 27-0820e, Report of Incarceration.
- (g) VA Form 27-0820f, Report of Contact—Month of Death Check  
*OMB Control Number:* 2900-0734.  
*Type of Review:* Revision of a currently approved collection.  
*Abstract:* The forms will be used by VA personnel to document verbal information obtained telephonically from claimants or their beneficiary. The data collected will be used as part of the evidence needed to determine the claimant's or beneficiary's eligibility for benefits.  
*Affected Public:* Federal Government  
*Estimated Annual Burden:*
- (a) VA Form 27-0820, Report of General Information—19,667
- (b) VA Form 27-0820a, Report of Death of Veteran/Beneficiary—6,667
- (c) VA Form 27-0820b, Report of Nursing Home Information—2,500
- (d) VA Form 27-0820c, Report of Defense Finance and Accounting Service (DFAS)—2,500
- (e) VA Form 27-0820d, Report of Lost Check—2,500
- (f) VA Form 27-0820e, Report of Incarceration—833
- (g) VA Form 27-0820f, Report of Contact—Month of Death Check—833  
*Estimated Average Burden per Respondent:* 5 minutes.  
*Frequency of Response:* One time  
*Estimated Number of Respondents:*
- (a) VA Form 27-0820, Report of General Information—236,000
- (b) VA Form 27-0820a, Report of Death of Veteran/Beneficiary—80,000

- (c) VA Form 27-0820b, Report of Nursing Home Information—30,000
- (d) VA Form 27-0820c, Report of Defense Finance and Accounting Service (DFAS)—30,000
- (e) VA Form 27-0820d, Report of Lost Check, VA Form 27-0820e—30,000
- (f) VA Form 27-0820e, Report of Incarceration—10,000
- (g) VA Form 27-0820f, Report of Contact—Month of Death Check—10,000

Dated: January 23, 2015.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2015-01665 Filed 1-28-15; 8:45 am]

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**DEPARTMENT OF VETERANS AFFAIRS**

**Advisory Committee on Disability Compensation, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that the meeting of the Advisory Committee on Disability Compensation (Committee), previously scheduled to be held at the U.S. Department of Veterans Affairs, 810 Vermont Avenue NW., Room 720, Washington, DC, on January 26-28, 2015 *has been cancelled*.

For more information, please contact Ms. Nancy Copeland, Designated Federal Officer at (202) 461-9684 or via email at [Nancy.Copeland@va.gov](mailto:Nancy.Copeland@va.gov).

Dated: January 26, 2015.

**Rebecca Schiller,**

*Federal Advisory Committee Management Officer.*

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