

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

BNSF has filed a combined environmental and historic report that addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by October 5, 2015. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling OEA at (202) 245-0305. Assistance for the hearing impaired is available through the Federal Information Relay Service at (800) 877-8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or interim 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), BNSF 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 BNSF's filing of a notice of consummation by September 30, 2016, 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."

Decided: September 24, 2015.

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

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2015-24767 Filed 9-29-15; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury  
**ACTION:** Notice.

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 October 30, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, 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 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 emailing [PRA@treasury.gov](mailto:PRA@treasury.gov) or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Departmental Offices, General Law, Ethics and Regulation (GLER)

*OMB Number:* 1505-0204.

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

*Title:* Prohibition on Funding of Unlawful Internet Gambling.

*Abstract:* The Unlawful Internet Gambling Enforcement Act requires the Treasury and the Federal Reserve Board (the "Agencies") to prescribe regulations requiring designated payment systems and all participants to identify and block unlawful Internet gambling transactions through the establishment of reasonably designated policies and procedures. The Agencies have published a regulation that requires designated payment systems and all participants to establish and implement written policies and procedures.

*Affected Public:* Private Sector: Businesses or other for-profits, Not-for-profit institutions.

*Estimated Burden Hours:* 440,400.

Dated: September 25, 2015.

**Dawn D. Wolfgang,**

Treasury PRA Clearance Officer.

[FR Doc. 2015-24744 Filed 9-29-15; 8:45 am]

**BILLING CODE 4810-25-P**

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.  
**ACTION:** Notice.

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### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0047.

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

*Title:* Return of Organization Exempt From Income Tax Under Section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation).

*Form:* Form 990 and schedules.

*Abstract:* Form 990 is needed to determine that IRC section 501(a) tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. Form 990 is used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the IRS with the information required by section 6033.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 24,951,529.

*OMB Number:* 1545-0957.

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

*Title:* Request for Waiver From Filing Information Returns Electronically/Magnetically (Forms W-2, W-2G, 1042-S, 1098 Series, 1099 Series, 5498 Series, and 8027).

*Form:* 8508.

*Abstract:* Certain filers of information returns are required by law to file on magnetic media. In some instances, waivers from this requirement are necessary and justified. Form 8508 is submitted by the filer and provides information on which IRS will base its waiver determination.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 750.  
*OMB Number:* 1545–1086.  
*Type of Review:* Extension without change of a previously approved collection.

*Title:* Excise Tax on Greenmail.  
*Form:* 8725.

*Abstract:* Form 8725 is used to report and pay the 50% excise tax imposed under section 5881 on the gain or other income realized on the receipt of greenmail. Greenmail is considered received when the gain or other income is realized under any method of accounting regardless of whether the gain or other income is recognized. IRS uses the information to verify that the correct amount of tax has been reported.

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

*Estimated Annual Burden Hours:* 92.  
*OMB Number:* 1545–1225.

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

*Title:* Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.

*Form:* 5310–A.

*Abstract:* Plan administrators are required to notify IRS of any plan mergers, consolidations, spinoffs, or transfers of plan assets or liabilities to another plan. Employers are required to notify IRS of separate lines of business for their deferred compensation plans. Form 5310–A is used to make these notifications.

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

*Estimated Annual Burden Hours:* 158,800.

*OMB Number:* 1545–1227.

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

*Title:* Final Tax Treatment of Salvage and Reinsurance.

*Abstract:* The regulation provides a disclosure requirement for an insurance company that increases losses shown on its annual statement by the amount of estimated salvage recoverable taken into account.

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

*Estimated Annual Burden Hours:* 5,000.

*OMB Number:* 1545–1380.

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

*Title:* Reporting Requirements for Recipients of Points Paid on Residential Mortgages.

*Form:* 1098.

*Abstract:* To encourage compliance with the tax laws relating to the mortgage interest deduction, the regulations require the reporting on Form 1098 of points paid on residential mortgage. Only businesses that receive mortgage interest in the course of a trade or business are affected by this reporting requirement.

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

*Estimated Annual Burden Hours:* 8,321,755.

*OMB Number:* 1545–1434.

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

*Title:* CO–26–96 (Final) Regulations Under Section 382 of the Internal Revenue Code of 1986; Application of Section 382 in Short Taxable Years and With Respect to Controlled Groups.

*Abstract:* Section 382 limits the amount of income that can be offset by loss carryovers after an ownership change. These regulations provide rules for applying section 382 in the case of short taxable years and with respect to controlled groups.

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

*Estimated Annual Burden Hours:* 875.

*OMB Number:* 1545–1528.

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

*Title:* Revenue Procedure 97–15, Section 103—Remedial Payment Closing Agreement Program.

*Abstract:* This information is required by the Internal Revenue Service to verify compliance with sections 57, 103, 141, 142, 144, 145, and 147 of the Internal Revenue Code of 1986, as applicable (including any corresponding provision, if any, of the Internal Revenue Code of 1954). This information will be used by the Service to enter into a closing agreement with the issuer of certain state or local bonds and to establish the closing agreement amount.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 75.

*OMB Number:* 1545–1536.

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

*Title:* REG–209823–96 (TD 8791)—Guidance Regarding Charitable Remainder Trusts and Special Valuation Rules for Transfer of Interests in Trusts.

*Abstract:* A charitable remainder trust provides for a specified periodic distribution to one or more beneficiaries for life or for a term of years with an

irrevocable remainder interest held for the benefit of charity. A contribution to a charitable remainder trust generally qualifies for a charitable deduction. Regulation REG–209823–96 provides an alternative method and guidance, allowing a taxpayer to use a current qualified appraisal (as defined in § 1.170A–13(c)(3)) from a qualified appraiser (as defined in § 1.170A–13(c)(5)) for valuing a trust's difficult-to-value assets, which may reduce cost to taxpayer and offer be less burdensome.

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

*Estimated Annual Burden Hours:* 75.

*OMB Number:* 1545–1685.

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

*Title:* Tax Shelter Disclosure Regulations (T.D. 9046).

*Abstract:* These regulations finalize the rules relating to the filing by certain taxpayers of a disclosure statement with their Federal tax returns under section 6011(a), the rules relating to the registration of confidential corporate tax shelters under section 6111(d), and the rules relating to the list maintenance requirements under section 6112. These regulations affect taxpayers participating in reportable transactions, persons responsible for registering confidential corporate tax shelters, and organizers and sellers of potentially abusive tax shelters.

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

*Estimated Annual Burden Hours:* 1.

*OMB Number:* 1545–1965.

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

*Title:* TD 9360 (REG–133446–03) (Final) Guidance on Passive Foreign Company (PFIC) Purging Elections.

*Abstract:* The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

*Affected Public:* Individuals and Households.

*Estimated Annual Burden Hours:* 250.

*OMB Number:* 1545–2126.

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

*Title:* Credit for Employer Differential Wage Payments.

*Form:* 8932.

*Abstract:* Qualified employers will file Form 8932 to claim the credit for qualified differential wage payments paid to qualified employees after June 17, 2008, and before January 1, 2010. Authorized under I.R.C. section 45P.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 62,456.

*OMB Number:* 1545–2226.

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

*Title:* Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans.

*Form:* 5884–C.

*Abstract:* Form 5884–C was developed as a result of VOW to Hire Heroes Act of 2011, Public Law 112–56. Section 261 of Public Law 112–56 expanded the Work Opportunity Credit to tax-exempt organizations that hire unemployed veterans. The tax credit is a reduction in payroll taxes paid by the tax-exempt organization. Form 5884–C allows a tax-exempt organization a way to claim the credit and provides the IRS the information to process the tax credit.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 397,683.

Dated: September 24, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015–24678 Filed 9–29–15; 8:45 am]

**BILLING CODE 4830–01P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

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### SUPPLEMENTARY INFORMATION:

#### Bureau of the Fiscal Service (FS)

*OMB Number:* 1530–0002.

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

*Title:* Trace Request for EFT Payments.

*Form:* FS Form 150–1, 150–2.

*Abstract:* The form is used to notify the financial institutions that a beneficiary has claimed non-receipt of credit for a payment. The form is designed to help the financial institution locate any problem and to keep the beneficiary informed of any action taken.

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

*Estimated Annual Burden Hours:* 27,162.

*OMB Number:* 1530–0012.

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

*Title:* Voucher for Payment of Awards.

*Form:* FS Form 5135.

*Abstract:* Awards certified to Treasury are paid annually as funds are received from foreign governments. Vouchers are mailed to award holders showing payments due. Award holders sign vouchers certifying that he/she is entitled to payment.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 700.

*OMB Number:* 1530–0027.

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

*Title:* Creditor's Request for Payment of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration.

*Form:* FS Form 1050.

*Abstract:* Used to obtain creditors consent to dispose of securities of a deceased owner's estate without administration.

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

*Estimated Annual Burden Hours:* 150.

*OMB Number:* 1530–0052.

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

*Title:* Application for Issue of United States Mortgage Guaranty Insurance Company Tax and Loss Bonds.

*Form:* FS Form 3871.

*Abstract:* Submitted by companies engaged in the business of writing

mortgage guaranty insurance for purpose of purchasing "Tax and Loss" bonds.

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

*Estimated Annual Burden Hours:* 8.

*OMB Number:* 1530–0055.

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

*Title:* Disposition of Securities Belonging to a Decedent's Estate Being Settled Without Administration.

*Form:* FS Form 5336.

*Abstract:* Used by person(s) entitled to a decedent's estate not being administered to request disposition of securities and/or related payments.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 12,675.

Dated: September 25, 2015.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2015–24749 Filed 9–29–15; 8:45 am]

**BILLING CODE 4810–AS–P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

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**ACTION:** Notice.

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