

	Percent
Non-Profit Organizations without Credit Available Elsewhere .....	2.500

The number assigned to this disaster for physical damage is 154468 and for economic injury is 154470.

(Catalog of Federal Domestic Assistance Number 59008)

**James E. Rivera,**

*Associate Administrator for Disaster Assistance.*

[FR Doc. 2018-05241 Filed 3-14-18; 8:45 am]

**BILLING CODE 8025-01-P**

## SURFACE TRANSPORTATION BOARD

[Docket No. FD 36165]

### Toledo, Peoria & Western Railway Corp.—Trackage Rights Renewal Exemption—Tazewell & Peoria Railroad, Inc.

The Tazewell & Peoria Railroad, Inc. (TZPR), has agreed to renew overhead trackage rights to Toledo, Peoria & Western Railway Corp. (TPW). The trackage rights extend between TPW milepost 109.4 at East Peoria, Ill., and TPW milepost 113.9 at Peoria, Ill. (the Line), a distance of approximately 4.7 miles, including overhead trackage rights to handle intermodal traffic from the intermediate point of the connection between TZPR and BNSF Railway Company (BNSF) near Darst Street to TPW milepost 109.4 in East Peoria.

TPW states that the purpose of the transaction is to renew trackage rights originally granted to TPW by Peoria & Pekin Union Railway Company (PPU) in 1995. *Toledo, Peoria & W. Ry.—Trackage Rights Exemption—Peoria & Pekin Union Ry.*, FD 32654 (ICC served Feb. 6, 1995). In 2001, the trackage rights were amended to include an intermediate connection with BNSF for handling intermodal traffic. *Toledo, Peoria & W. Ry.—Trackage Rights Exemption—Peoria & Pekin Union Ry.*, FD 34009 (STB served Feb. 23, 2001). In 2004, the Board authorized TZPR to lease the Line, and other lines, from PPU. *Tazewell & Peoria RR—Lease & Operation Exemption—Peoria & Pekin Union Ry.*, FD 34544 (STB served Sept. 28, 2004). TPW states that on August 1, 2006, TZPR and TPW entered into an amended and restated trackage rights agreement (2006 Restated Agreement) that did not change the scope of the trackage rights, but did, among other

things, extend the term of the trackage rights to December 31, 2016.<sup>1</sup>

The earliest this transaction may be consummated is March 29, 2018, the effective date of the exemption (30 days after the verified notice of exemption was filed).

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 March 22, 2018 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. 36165, 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 Erik M. Hocky, Clark Hill, PLC, One Commerce Square, 2005 Market Street, Suite 1000, Philadelphia, PA 19103.

Board decisions and notices are available on our website at “[WWW.STB.GOV](http://WWW.STB.GOV).”

Decided: March 12, 2018.

By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2018-05289 Filed 3-14-18; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Federal Aviation Administration

#### Notice of Intent To Rule on Request To Release Airport Property at the Northeast Philadelphia Airport (PNE), Philadelphia, Pennsylvania; Correction

**AGENCY:** Federal Aviation Administration, (FAA), DOT.

**ACTION:** Notice; correction.

<sup>1</sup> TWP did not seek or receive Board authorization for the transaction encompassed in the 2006 Restated Agreement. This notice of exemption is published nevertheless because the same class exemption applies to trackage rights acquisitions and renewals. See 49 CFR 1180.2(d)(7).

**SUMMARY:** The FAA published a document in the **Federal Register** of February 27, 2018, concerning requests for comments on its intent to rule on request to release airport property at the Northeast Philadelphia Airport, Philadelphia, PA. The document contained incorrect dates.

**FOR FURTHER INFORMATION CONTACT:** Ms. Cayla D. Morgan, (425) 227-2653.

#### Correction

In the **Federal Register** of February 27, 2018, in FR Doc. 2018-03954, on page 8566, in the second column, correct the **DATES** caption to read:

**DATES:** Comments must be received on or before April 16, 2018.

Issued in Camp Hill, PA, on February 27, 2018.

**Lori K. Pagnanelli,**

*Manager, Harrisburg Airports District Office.*

[FR Doc. 2018-04581 Filed 3-14-18; 8:45 am]

**BILLING CODE 4910-13-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Extension of Information Collection Request Submitted for Public Comment; Qualified Lessee Construction Allowances for Short-Term Leases

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning information collection requirements related to qualified lessee construction allowances for short-term leases.

**DATES:** Written comments should be received on or before May 14, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Lessee Construction Allowances for Short-Term Leases.

*OMB Number:* 1545–1661.

*Regulation Project Number:* TD 8901.

*Abstract:* This document contains final regulations concerning an exclusion from gross income for qualified lessee construction allowances provided by a lessor to a lessee for the purpose of constructing long-lived property to be used by the lessee pursuant to a short-term lease. The final regulations affect a lessor and a lessee paying and receiving, respectively, qualified lessee construction allowances that are depreciated by a lessor as nonresidential real property and excluded from the lessee's gross income. The final regulations provide guidance on the exclusion, the information required to be furnished by the lessor and the lessee, and the time and manner for providing that information to the IRS.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 10,000.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 10,000.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: March 6, 2018.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2018–05305 Filed 3–14–18; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Rules Relating to Registration**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is soliciting comments concerning information collection requirements related to the rules relating to registration under section 4101.

**DATES:** Written comments should be received on or before May 14, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Roberto Mora-Figueroa, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Taxable Fuel; registration.

*OMB Number:* 1545–0725.

*Form Number:* 928.

*Abstract:* Under IRC section 4101(b) Secretary may require, as a condition of registration under 4101(a), that the applicant give a bond in an amount that the Secretary determines is appropriate. Applicant's that do not meet all the applicable registration tests for Form 637 registration must secure a federal bond, from an acceptable surety or reinsurer listed in Circular 570, prior to receiving a Form 637 registration under section 4101. Form 928 is used for this purpose.

*Current Actions:* There is no change to the burden previously approved.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 2.56 hours.

*Estimated Total Annual Burden Hours:* 1,280.

The following paragraph applies to all 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 if 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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;

- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.