41. Please provide observations regarding government efforts to address the issue of unlawful recruitment or use of children by governmental armed groups and/or non-state armed groups. Describe the government's efforts to disarm and demobilize child soldiers, to provide protection services and reintegrate former child soldiers, and to monitor the wellbeing of such children after reintegration. Does the government have any children held in military detention due to their suspected roles as child soldiers? Do international monitoring organizations (e.g., UN, ICRC, HRW) have unhindered access to interview these detained children and/ or child soldiers and monitor the conditions of their detention? Describe the conditions of military detention of child soldiers and/or children accused of association with armed groups. Does the government have and/or use any hand-over procedures to transfer these children to civilian authorities?

# Catherine E. Kay,

Deputy Director, Office to Monitor and Combat Trafficking in Persons, Department of State.

[FR Doc. 2020–26576 Filed 12–1–20; 8:45 am] BILLING CODE 4710–17–P

# SURFACE TRANSPORTATION BOARD

[Docket No. FD 36458]

## West Virginia State Rail Authority— Acquisition and Operation Exemption—The Elk River Railroad, Inc.

West Virginia State Rail Authority (WVRA), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from The Elk River Railroad, Inc. (TERRI) and operate approximately 18.0 miles of rail line extending from milepost 0.0 at Dundon and milepost 18.0 at Widen, in Clay County, W. Va. (the Line).<sup>1</sup>

WVRA states that it has executed a Purchase and Sale Agreement with TERRI to purchase the Line, plus connecting spur and side tracks, if any, appurtenant property and assets, and underlying real estate and right-of-way. WVRA states that, after consummation, it will own and operate the Line as a common carrier and will assume all common carrier rights and obligations with respect thereto. WVRA certifies that the proposed acquisition and operation of the Line does not involve a provision or agreement that may limit future interchange with a third-party connecting carrier. WVRA further certifies that its projected annual revenues as a result of this transaction will not exceed the maximum revenue of a Class III rail carrier and will not exceed \$5 million.

The transaction may be consummated on or after December 16, 2020, the effective date of the exemption (30 days after the verified notice was filed).

If the verified 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 9, 2020 (at least seven days before the exemption becomes effective).

All pleadings, referring to Docket No. FD 36458, should be filed with the Surface Transportation Board via efiling on the Board's website. In addition, a copy of each pleading must be served on WVRA's representative, Lucinda K. Butler, Executive Director, West Virginia State Rail Authority, 120 Water Plant Drive, Moorefield, WV 26836.

According to WVRA, this action is categorically excluded from environmental review under 49 CFR 1105.6(c) and from historic reporting requirements under 49 CFR 1105.8(b).

Board decisions and notices are available at *www.stb.gov.* 

Decided: November 25, 2020. By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

# Kenyatta Clay,

# Clearance Clerk.

[FR Doc. 2020–26574 Filed 12–1–20; 8:45 am] BILLING CODE 4915–01–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 2021 as required by section 3241(d) of the Internal Revenue Code. 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 2021 apply to compensation paid in calendar year 2021.

# **FOR FURTHER INFORMATION CONTACT:** Kathleen Edmondson,

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

**SUPPLEMENTARY INFORMATION:** TIER 2 TAX RATES: The tier 2 tax rate for 2021 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2021 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2021 under section 3211(b) on employee representatives is 13.1 percent of compensation.

Dated: November 20, 2020.

### Rachel D. Levy,

Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).

[FR Doc. 2020–26559 Filed 12–1–20; 8:45 am] BILLING CODE 4830–01–P

# DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Proposed Collection; Comment Request; Request for Transfer of Property Seized/Forfeited by a Treasury Forfeiture Fund Participating Agency

**AGENCY:** Departmental Offices, Department of the Treasury. **ACTION:** Notice.

**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 comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

**DATES:** Written comments must be received on or before February 1, 2021.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at *PRA@treasury.gov.* 

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing *PRA@treasury.gov*, calling (202) 927–5331, or viewing the entire

<sup>&</sup>lt;sup>1</sup> The verified notice states that the Line is known as the Buffalo Creek & Gauley Railroad. TERRI was recently granted after-the-fact authority to merge with The Buffalo Creek Railroad Company, which previously owned the Line. See Elk River R.R.— Merger Exemption—Buffalo Creek R.R., FD 36434 (STB served Nov. 6, 2020).

information collection request at *www.reginfo.gov.* 

### SUPPLEMENTARY INFORMATION:

*Title:* Request for Transfer of Property Seized/Forfeited by a Treasury Forfeiture Fund Participating Agency.

OMB Control Number: 1505–0152.

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

Description: This form is an application from local law enforcement entities to the Treasury Department to request a percentage of proceeds or tangible property that has been seized/ forfeited by the federal government.

Form: TD F 92-22.46.

*Affected Public:* Federal, state and local law enforcement agencies participating in the Department of the Treasury Asset Sharing Program.

*Estimated Number of Respondents:* 7,000.

Frequency of Response: On Occasion. Estimated Total Number of Annual Responses: 7,000.

*Estimated Time per Response:* 30 Minutes.

*Estimated Total Annual Burden Hours:* 3,500.

Request for Comments: Comments submitted in response to this notice will be summarized and included in the request for Office of Management and Budget 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 technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services required to provide information.

Authority: 44 U.S.C. 3501 et seq.

Dated: November 27, 2020.

#### Spencer W. Clark,

Treasury PRA Clearance Officer. [FR Doc. 2020–26583 Filed 12–1–20; 8:45 am]

BILLING CODE 4810-25-P

# DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0823]

### Agency Information Collection Activity Under OMB Review: Expanded Access to Non-VA Care Through the MISSION Act: Veterans Community Care Program

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs. **ACTION:** Notice.

ACTION: NOTICE.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Veterans Health Administration, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden, and it includes the actual data collection instrument.

DATES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/ PRAMain. Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900–0823."

FOR FURTHER INFORMATION CONTACT: Danny S. Green, Office of Quality, Performance and Risk (OQPR), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 421–1354 or email *danny.green2@va.gov* Please refer to "OMB Control No. 2900–0823" in any correspondence.

## SUPPLEMENTARY INFORMATION:

Authority: 44 U.S.C. 3501–21. Title: Expanded Access to Non-VA Care through the MISSION Act: Veterans Community Care Program (VA Forms 10–10143, 10–10143a, 10– 10143b, 10–10143c, 10–10143e, 10– 10143f and 10–10143g).

OMB Control Number: 2900–0823. Type of Review: Revision and extension of a currently approved collection.

*Abstract:* Section 101 of the VA Maintaining Internal Systems and Strengthening Integrated Outside Networks (MISSION) Act of 2018 requires VA to implement the Veterans Community Care Program to furnish care in the community to covered Veterans through eligible entities and providers, under circumstances as further prescribed in the MISSION Act. VA currently collects information that will be required to implement the Veterans Community Care Program (VCCP) under the Veterans Choice Program, through an OMB approved collection 2900–0823.

OMB Collection 2900-0823 now includes VA Form 10-10143, Election to Receive Authorized Non-VA Care and Selection of Provider for the Veterans Community Care Program; VA Form 10-10143a, Veterans Community Care Health Insurance Certification; VA Form 10-10143b. Submission of Medical Record Information under the Veterans Community Care Program; VA Form 10-10143c, Submission of Information on Credentials and Licenses by Eligible Entities and Providers; and VA Form 10–10143e, Secondary Authorization Request for VA Community Care. In addition, two new forms that received emergency PRA clearances from OMB in 2020 are included in 2900-0823: VA Form 10–10143f, Community Care Document Cover Sheet; and VA Form 10-10143g, Non-VA Hospital Emergency Notification.

VA seeks to update OMB collection 2900–0823 to implement the Veterans Community Care Program by updating the title of VA forms and any associated statutory citations to be consistent with the new program and the MISSION Act, by adding a new cover sheet to use when submitting documentation from providers of non-VA emergent care, by adding a new 72-hour notification form to be used when a Veteran receives emergent care from a non-VA provider, and by updating burden hours to account for estimated increased use of community care under the new program.

This collection of information is required to properly adjudicate and implement the requirements of the MISSION Act.

a. VA Form 10–10143 will collect Veteran information on whether covered Veterans would elect to receive authorized care under the Veterans Community Care Program (VCCP) if certain conditions are met, as required by 38 U.S.C. 1703(d)(3). This form also will allow a covered Veteran to specify a particular non-VA entity or provider.

b. VA Form 10–10143a will collect other health insurance information from covered Veterans who elect to participate in the VCCP, as required by 38 U.S.C. 1705A. This information also is required by 38 U.S.C. 1703(j), which requires VA to recover or collect reasonable charges for community care that is furnished from a health care plan contract described in 38 U.S.C. 1729.