

company realize substantial financial benefits over and above relief from the burden of its subsidiary railroad. Therefore, employee protection conditions will not be imposed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received,<sup>2</sup> this exemption will be effective on November 30, 2022, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>3</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2), and interim trail use/rail banking requests under 49 CFR 1152.29 must be filed by November 10, 2022.<sup>4</sup> Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 21, 2022.

All pleadings, referring to Docket No. AB 1327X, must be filed with the Surface Transportation Board either via e-filing on the Board's website or in writing addressed to 395 E Street SW, Washington, DC 20423-0001. In addition, a copy of each pleading must be served on FIR'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.

FIR has filed a combined environmental and historic report that addresses the potential effects, if any, of the abandonment on the environment and historic resources. OEA will issue a Draft Environmental Assessment (Draft EA) by November 4, 2022. The Draft EA will be available to interested persons on the Board's website, by writing to OEA, or by calling OEA at (202) 245-0294. Assistance for the hearing impaired is available through the Federal Relay Service at (800) 877-8339. Comments on environmental or historic preservation matters must be filed within 15 days after the Draft EA becomes available to the public.

<sup>2</sup> Persons interested in submitting an OFA must first file a formal expression of intent to file an offer, indicating the type of financial assistance they wish to provide (*i.e.*, subsidy or purchase) and demonstrating that they are preliminarily financially responsible. See 49 CFR 1152.27(c)(2)(i).

<sup>3</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>4</sup> Filing fees for OFAs and trail use requests can be found at 49 CFR 1002.2(f)(25) and (27), respectively.

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), FIR 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 FIR's filing of a notice of consummation by October 31, 2023, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available at [www.stb.gov](http://www.stb.gov).

Decided: November 3, 2022.

By the Board, Mai T. Dinh, Director, Office of Proceedings.

**Tammy Lowery,**  
*Clearance Clerk.*

[FR Doc. 2022-24365 Filed 11-7-22; 8:45 am]

**BILLING CODE 4915-01-P**

## **SURFACE TRANSPORTATION BOARD**

### **Release of Waybill Data**

The Surface Transportation Board has received a request from BMO Capital Markets (WB22-61-10/12/22) for permission to use data from the Board's 2017-2021 unmasked Carload Waybill Sample. A copy of this request may be obtained from the Board's website under docket no. WB22-61.

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.

**Kenyatta Clay,**  
*Clearance Clerk.*

[FR Doc. 2022-24341 Filed 11-7-22; 8:45 am]

**BILLING CODE 4915-01-P**

## **TENNESSEE VALLEY AUTHORITY**

### **Sunshine Act Meetings**

**TIME AND DATE:** 9:00 a.m. CT on November 10, 2022.

**PLACE:** The Mill Conference Center, 600 Russell Street, Starkville, Mississippi.

**STATUS:** Open.

**MATTERS TO BE CONSIDERED:**

### **Meeting No. 22-04**

The TVA Board of Directors will hold a public meeting on November 10, 2022, at The Mill Conference Center, 600 Russell Street, Starkville, Mississippi.

The meeting will be called to order at 9:00 a.m. CT to consider the agenda items listed below. TVA management will answer questions from the news media following the Board meeting.

On November 9, at The Mill Conference Center, the public may comment on any agenda item or subject at a board-hosted public listening session which begins at 2:00 p.m. CT and will last until 4:00 p.m. Preregistration is required to address the Board.

### **Agenda**

1. Approval of minutes of the August 31, 2022 Board Meeting
2. Report of the Operations and Nuclear Oversight Committee
  - A. Pilot Solar Project at Shawnee Fossil Plant
3. Report of the Audit, Finance, Risk, and Cybersecurity Committee
4. Report of the People and Governance Committee
  - A. FY22 and FY23 Performance and Compensation
5. Report of the External Stakeholders and Regulation Committee
6. Report from President and CEO

### **CONTACT PERSON FOR MORE INFORMATION:**

For more information: Please call Jim Hopson, TVA Media Relations at (865) 632-6000, Knoxville, Tennessee.

Anyone who wishes to comment on any of the agenda in writing may send their comments to: TVA Board of Directors, Board Agenda Comments, 400 West Summit Hill Drive, Knoxville, Tennessee 37902.

Dated: November 3, 2022.

**Edward C. Meade,**

*Agency Liaison.*

[FR Doc. 2022-24478 Filed 11-4-22; 4:15 pm]

**BILLING CODE 8120-08-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

### **Proposed Collection; Comment Request for Information Collection.**

**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. Currently, the IRS is soliciting comments concerning an existing Revenue Procedure 2001–29, Leveraged Leases.

**DATES:** Written comments should be received on or before January 9, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comment@irs.gov](mailto:pra.comment@irs.gov). Include 1545–1738 or Leveraged Leases in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this collection should be directed to LaNita Van Dyke, 202–317–6009, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Lanita.VanDyke@irs.gov](mailto:Lanita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Leveraged Leases.

*OMB Number:* 1545–1738.

*Regulation Number:* Revenue Procedure 2001–29.

*Abstract:* Revenue Procedure 2001–29 sets forth the information and representations required to be furnished by taxpayers in requests for an advance ruling that a leveraged lease transaction is, in fact, a valid lease for federal income tax purposes.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Individuals or households, business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 10.

*Estimated Time per Respondent:* 80 hours.

*Estimated Total Annual Reporting Burden hours:* 800.

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: November 3, 2022.

**Molly J. Stasko,**

*Supervisory Tax Analyst.*

[FR Doc. 2022–24323 Filed 11–7–22; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Disclosure Statement and Regulation Disclosure Statement

**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 general public and other Federal agencies to take this opportunity to comment on continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning disclosure statement and regulation disclosure statement.

**DATES:** Written comments should be received on or before January 9, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov).

Include OMB control number 1545–0889 or Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275–R) in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form should be directed to Kerry Dennis at (202) 317–5751, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Kerry.L.Dennis@irs.gov](mailto:Kerry.L.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Disclosure Statement (Form 8275) and Regulation Disclosure Statement (Form 8275–R).

*OMB Number:* 1545–0889.

*Form Number:* 8275 and 8275–R.

*Abstract:* Internal Revenue Code section 6662 imposes accuracy-related penalties on taxpayers for substantial understatement of tax liability or negligence or disregard of rules and regulations. Code section 6694 imposes similar penalties on return preparers. Regulations sections 1.662–4(e) and (f) provide for reduction of these penalties if adequate disclosure of the tax treatment is made on Form 8275 or, if the position is contrary to regulation on Form 8275–R.

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

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

*Affected Public:* Business or other for-profit organizations and individuals, not-for-profit institutions, and farms.

*Estimated Number of Respondents:* 666,666.

*Estimated Time per Respondent:* 5 hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 3,716,664 hours.

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.

*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