

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[Docket No. AB 290 (Sub-No. 364X)]****Norfolk Southern Railway Company—  
Abandonment Exemption—in  
Hopewell, Va.**

On July 31, 2014, Norfolk Southern Railway Company (NSR) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C. 10502 for exemption from the prior approval requirements of 49 U.S.C. 10903 to abandon a 0.46-mile line of railroad, part of the City Point Branch, between milepost CP 9.40 and milepost CP 9.86 in the City of Hopewell, Va. (the Line).<sup>1</sup> The Line traverses United States Postal Service Zip Code 23860, and includes the station of Hopewell. NSR has requested expedited consideration of its petition.

NSR states that the Line does not contain federally granted right-of-way. Any documentation in NSR's possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, In Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by November 18, 2014, or sooner if expedited.

Any offer of financial assistance (OFA) under 49 CFR 1152.27(b)(2) will be due no later than November 28, 2014, or 10 days after service of a decision granting the petition for exemption, whichever occurs first. Each OFA must be accompanied by a \$1,600 filing fee.<sup>2</sup>

All interested persons should be aware that, following abandonment, the Line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for interim trail use/rail banking under 49 CFR 1152.29 will be due no later than September 9, 2014. Each interim trail use request must be accompanied by a \$300 filing fee.<sup>3</sup>

<sup>1</sup> NSR states that the sole shipper on the Line, Regional Enterprises (Regional), supports the abandonment. According to NSR, the abandonment is intended to facilitate Regional's plan to acquire the Line from NSR as private track and incorporate it into Regional's transload facility.

<sup>2</sup> See 49 CFR 1002.2(f)(25).

<sup>3</sup> See *Regulations Governing Fees for Servs. Performed in Connection with Licensing & Related Servs.—2014 Update*, EP 542 (Sub-No. 22), slip op. at 17, item 27(i) (STB served July 11, 2014).

All filings in response to this notice must refer to Docket No. AB 290 (Sub-No. 364X) and must be sent to: (1) Surface Transportation Board, 395 E Street SW., Washington, DC 20423–0001; and (2) William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Ave. NW., Suite 300, Washington, DC 20037. Replies to the petition are due on or before September 9, 2014.

Persons seeking further information concerning abandonment procedures may contact the Board's Office of Public Assistance, Governmental Affairs and Compliance at (202) 245–0238 or refer to the full abandonment or discontinuance regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Office of Environmental Analysis (OEA) at (202) 245–0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1–800–877–8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by OEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact OEA to obtain a copy of the EA (or EIS). EAs in these abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA typically will be within 30 days of its service.

Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: August 14, 2014.

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

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2014–19739 Filed 8–19–14; 8:45 am]

**BILLING CODE 4915–01–P**

**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)). Currently, the IRS is soliciting comments concerning employers' qualified educational assistance programs.

**DATES:** Written comments should be received on or before October 20, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Employers' Qualified Educational Assistance Programs.  
**OMB Number:** 1545–0768.

**Regulation Project Number:** EE–178–78 (TD 7898).

**Abstract:** Internal Revenue Code section 127(a) provides that the gross income of an employee does not include amounts paid or expenses incurred by an employer if furnished to the employee pursuant to a qualified educational assistance program. This regulation requires that a qualified educational assistance program must be a separate written plan of the employer and that employees must be notified of the availability and terms of the program. Also, substantiation may be required to verify that employees are entitled to exclude from their gross income amounts paid or expenses incurred by the employer.

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

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

**Affected Public:** Business or other for-profit organizations, and individuals or households.

**Estimated Number of Respondents:** 5,200.

**Estimated Time Per Respondent:** 7 minutes.

**Estimated Total Annual Burden Hours:** 615.

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