

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

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2014-14981 Filed 6-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35833]

#### **Soo Line Railroad Company— Trackage Rights Exemption—Dakota, Minnesota & Eastern Railroad Corporation**

Dakota, Minnesota & Eastern Railroad Corporation (DM&E), pursuant to a written trackage rights agreement, has agreed to grant nonexclusive, local and overhead trackage rights to Soo Line Railroad Company (SOO) between milepost 159.0+/- on DM&E's Marquette Subdivision at or in the vicinity of Bluff, Minn. (previously known as La Crescent, Minn.), and milepost 96.7 on DM&E's Marquette Subdivision at or in the vicinity of McGregor, Iowa, a distance of approximately 62.3 miles.<sup>1</sup>

The transaction may be consummated on or after July 10, 2014, the effective date of the exemption (30 days after the verified notice of exemption was filed).

According to SOO, the purpose of the transaction is to promote the more efficient and economical movement of freight by allowing SOO continued handling of traffic between SOO's Tomah, Watertown, and M&P Subdivisions and DM&E's Marquette Subdivision.

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. Petitions for stay must be filed by July 3, 2014 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35831, 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 Terence M. Hynes, Sidley Austin LLP, 1501 K Street NW., Washington, DC 20005.

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

Decided: June 23, 2014.

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

**Jeffrey Herzig,**  
*Clearance Clerk.*

[FR Doc. 2014-14980 Filed 6-25-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Collection; Comment Request for Form 8896**

**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 Form 8896, Low Sulfur Diesel Fuel Production Credit.

**DATES:** Written comments should be received on or before August 25, 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 copies of the form and instructions should be directed to LaNita Van Dyke, at Internal Revenue Service, Room 6517, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [LaNita.VanDyke@irs.gov](mailto:LaNita.VanDyke@irs.gov).

**SUPPLEMENTARY INFORMATION:**

**Title:** Low Sulfur Diesel Fuel Production Credit.

**OMB Number:** 1545-1914.

**Form Number:** 8896.

**Abstract:** IRC section 45H allows small business refiners to claim a credit for the production of low sulfur diesel fuel. The American Jobs Creation Act of 2004 section 399 brought it into existence. Form 8896 will allow taxpayers to use a standardized format to claim this credit.

**Current Actions:** There are no changes being made to this form.

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

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

**Estimated Number of Respondents:** 66.

**Estimated Total Annual Burden Hours:** 313.

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: May 13, 2014.

**R. Joseph Durbala,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2014-14990 Filed 6-25-14; 8:45 am]

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<sup>1</sup> A parallel trackage rights agreement in which DM&E would acquire trackage rights over SOO's Tomah and Watertown Subdivisions is the subject of the verified notice of exemption that was filed concurrently in *Dakota, Minnesota & Eastern Railroad Corporation—Trackage Rights Exemption—Soo Line Railroad Company*, Docket No. FD 35834.