

## Trails Act Agreement and Substitute Sponsorship.

**SUMMARY:** As part of its continuing effort to reduce paperwork burdens, and as required by the Paperwork Reduction Act of 1995, 44 U.S.C. 3501–3519 (PRA), the Surface Transportation Board (Board) gives notice that it is requesting from the Office of Management and Budget (OMB) approval of an extension of the information collection—Notifications of Trails Act Agreement and Substitute Sponsorship—further described below. The Board previously published a notice about this collection in the **Federal Register** (80 FR 11262, March 2, 2015). That notice allowed for a 60-day public review and comment period. No comments were received.

Under 16 U.S.C. 1247(d) and the Board's regulations, the STB will issue a Certificate of Interim Trail Use (CITU) or Notice of Interim Trail Use (NITU) to a prospective trail sponsor who offers to assume managerial, tax, and legal responsibility for a right-of-way that a rail carrier would otherwise abandon. The CITU/NITU permits parties, for 180 days, to negotiate for a railbanking agreement. If parties reach an agreement, the CITU/NITU automatically authorizes railbanking/interim trail use. If no agreement is reached, then upon expiration of the negotiation period, the CITU/NITU authorizes the railroad to exercise its option to fully abandon the line without further action by the Board.

Pursuant to 49 CFR 1152.29, parties must jointly notify the Board when a trail use agreement has been reached, and must identify the exact location of the right-of-way subject to the agreement, including a map and milepost marker information. The rules also require parties to file a petition to modify or vacate the CITU/NITU if the trail use agreement applies to less of the right-of-way than covered by the CITU/NITU. Finally, the rules require that a substitute trail sponsor must acknowledge that interim trail use is subject to restoration and reactivation at any time.

Comments may now be submitted to OMB concerning: (1) The accuracy of the Board's burden estimates; (2) ways to enhance the quality, utility, and clarity of the information collected; (3) ways to minimize the burden of the collection of information on the respondents, including the use of automated collection techniques or other forms of information technology when appropriate; and (4) whether the collection of information is necessary for the proper performance of the functions of the Board, including

whether the collection has practical utility. Submitted comments will be summarized and included in the Board's request for OMB approval.

### Description of Collection

*Title:* Notifications of Trails Act Agreement and Substitute Sponsorship.  
*OMB Control Number:* 2140–0017.

*STB Form Number:* None.

*Type of Review:* Extension without change.

*Respondents:* Parties to an interim trail use agreement; substitute trail sponsors.

*Number of Respondents:* 40.

*Estimated Time per Response:* 1 hour.

*Frequency:* On occasion.

*Total Burden Hours* (annually including all respondents): 40 hours.

*Total "Non-hour Burden" Cost:* None identified. Filings are submitted electronically to the Board.

*Needs and Uses:* The submissions ensure that the affected public and the agency will have notice whenever a trails use agreement is reached or modified. They also ensure that any trail sponsor, including any substitute trail sponsor, acknowledges that interim trail use is subject to restoration and reactivation at any time.

*Retention Period:* Information in this report will be maintained in the Board's files for 10 years, after which it is transferred to the National Archives.

**DATES:** Comments on this information collection should be submitted by June 5, 2015.

**ADDRESSES:** Written comments should be identified as "Paperwork Reduction Act Comments, Surface Transportation Board, Notifications of Trails Act Agreement and Substitute Sponsorship." These comments should be directed to the Office of Management and Budget, Office of Information and Regulatory Affairs, Attention: Chandana L. Achanta, Surface Transportation Board Desk Officer, by email at [OIRA\\_SUBMISSION@OMB.EOP.GOV](mailto:OIRA_SUBMISSION@OMB.EOP.GOV); by fax at (202) 395–6974; or by mail to Room 10235, 725 17th Street NW., Washington, DC 20503.

**FOR FURTHER INFORMATION CONTACT:** For further information regarding the Notifications of Trails Act Agreement and Substitute Sponsorship, contact Chris Oehrle, Surface Transportation Board, 395 E Street SW., Washington, DC 20423–0001, or email [PRA@stb.dot.gov](mailto:PRA@stb.dot.gov). [Federal Information Relay Service (FIRS) for the hearing impaired: (800) 877–8339.]

**SUPPLEMENTARY INFORMATION:** Under the PRA, a federal agency conducting or sponsoring a collection of information must display a currently valid OMB

control number. A collection of information, which is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c), includes agency requirements or requests that persons submit reports, keep records, or provide information to the agency, third parties, or the public. Section 3507(b) of the PRA requires, concurrent with an agency's submitting a collection to OMB for approval, a 30-day notice and comment period through publication in the **Federal Register** concerning each proposed collection of information, including each proposed extension of an existing collection of information.

Dated: May 1, 2015.

Jeffrey Herzig,  
Clearance Clerk.

[FR Doc. 2015–10544 Filed 5–5–15; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4810

**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, Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

**DATES:** Written comments should be received on or before July 6, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**  
*Title:* Request for Prompt Assessment Under Internal Revenue Code Section 6501(d).

OMB Number: 1545–0430.

Form Number: 4810.

**Abstract:** Fiduciaries representing a dissolving corporation or a decedent's estate may request a prompt assessment of tax under Internal Revenue Code section 6501(d). Form 4810 is used to help locate the return and expedite the processing of the taxpayer's request.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

**Affected Public:** Individuals or households, business or other for-profit organizations, farms, and the Federal government.

**Estimated Number of Respondents:** 4,000.

**Estimated Time per Respondent:** 30 minutes.

**Estimated Total Annual Burden Hours:** 24,800.

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: April 27, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–10599 Filed 5–5–15; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1098–C

**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 Contributions of Motor Vehicles, Boats, and Airplanes.

**DATES:** Written comments should be received on or before July 6, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Contributions of Motor Vehicles, Boats, and Airplanes.

**OMB Number:** 1545–1959.

**Form Number:** 1098–C.

**Abstract:** Section 884 of the American Jobs Creation Act of 2004 (Pub. L. 108–357) added new paragraph 12 to section 170(f) for contributions of used motor vehicles, boats, and airplanes. Section 170(f)(12) requires that a donee organization provide an acknowledgement to the donor of this type of property and is required to file the same information to the Internal Revenue Service. 1098–C may be used as the acknowledgement and it, or an acceptable substitute, must be filed with the IRS.

**Current Actions:** The department has added a box, 2a, to form 1098–C for

collection of Odometer mileage data. In addition, the Department estimates an increase of responses based on its most recent data on Form 1098–C filings, from 5,000 to 151,000. The addition of box 2a and the estimated increase in the number of responses will increase the estimated annual burden hours from 1,500 to 46,810. There is an increase in the paperwork burden previously approved by OMB.

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

**Affected Public:** Individuals and Households, Businesses and other for-profit organizations.

**Estimated Number of Respondents:** 151,000.

**Estimated Time per Respondent:** 18 minutes.

**Estimated Total Annual Burden Hours:** 46,810.

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: April 27, 2015.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2015–10598 Filed 5–5–15; 8:45 am]

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