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Decided: May 19, 2014.

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

Raina S. White,
Clearance Clerk.

[FR Doc. 2014–11988 Filed 5–22–14; 8:45 am]

BILLING CODE 4915–01–P

DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35814]

Pacific Harbor Line, Inc.—Operation Exemption—Union Pacific Railroad Company

Pacific Harbor Line, Inc. (PHL), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to operate, pursuant to a lease agreement, approximately 5.75 miles of track owned by the City of Los Angeles, Cal., acting by and through its Board of Harbor Commissioners (POLA), and the City of Long Beach, Cal., acting by and through its Board of Harbor Commissioners (POLB), and over which Union Pacific Railroad Company (UP) currently operates. Specifically, the 5.75 miles of rail line consists of: (1) approximately 5.5 miles extending from milepost 10.6 (CP Compton) to milepost 16.1 (CP West Thenard), known as the Rail Corridor Portion; and (2) an industrial lead (no known mileposts), known as the Drill Track Portion, extending less than a quarter mile in length and located on the west side of the Rail Corridor Portion in Los Angeles County, Cal. (the Subject Track).

This transaction is related to a concurrently filed verified notice of exemption in *Pacific Harbor Line, Inc.—Lease and Operation Exemption—Union Pacific Railroad Company*, Docket No. FD 35789, wherein PHL seeks Board approval to lease and operate approximately 30,820 feet of rail line, known as the Santa Ana Bypass Track, extending from milepost 21.7 at CP Compton to milepost 15.9 at Firestone Park in Los Angeles County, Cal.

According to PHL, the proposed grant of authority to operate over the Subject Track is necessary because it will allow PHL to access a line of railroad it is seeking to lease and operate in its verified notice of exemption filed in Docket No. FD 35789. PHL states that, pursuant to an agreement among themselves, POLA, POLB, and the Alameda Corridor Transportation Authority (ACTA), have consented to

UP's grant of certain operating rights to PHL over the Subject Track.

PHL states that the agreement between PHL and UP does not contain any provision that may limit future interchange of traffic with any third-party connecting carrier.

PHL intends to consummate the proposed transaction 30 days or more after the exemption was filed (May 7, 2014), or 60 days or more after filing its certification with the Board pursuant to 49 CFR 1150.42(e).

PHL certifies that its projected annual revenues as a result of this transaction will not result in the creation of a Class II or Class I rail carrier. Because PHL's projected annual revenues will exceed \$5 million, PHL certified to the Board on April 30, 2014, that it had complied with the requirements of 49 CFR 1150.32(e) by providing notice to employees and their labor unions on the affected 5.75-mile line. Under 49 CFR 1150.32(e), this exemption cannot become effective until 60 days after the date notice was provided, which would be June 29, 2014.

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 to stay must be filed no later than June 20, 2014 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35814, 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 Rose-Michele Nardi, Transport Counsel PC, 1701 Pennsylvania Avenue NW., Suite 300, Washington, DC 20006.

Board decisions and notices are available on our Web site at “WWW.STB.DOT.GOV.”

Decided: May 19, 2014.

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

Jeffrey Herzig,
Clearance Clerk.

[FR Doc. 2014–12006 Filed 5–22–14; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35827]

Union Pacific Railroad Company—Temporary Trackage Rights Exemption—Dallas Area Rapid Transit and Fort Worth Transportation Authority

Trinity Railway Express (TRE),¹ pursuant to a written trackage rights agreement dated May 2, 2014, has agreed to grant Union Pacific Railroad Company (UP) temporary overhead trackage rights over approximately 1.4 miles of the TRE Rail Corridor in Ft. Worth, Tex., between milepost 610.5 (the T&P Station) and milepost 611.9 (the 6th Street Junction).

The transaction may be consummated on or after June 7, 2014, the effective date of the exemption (30 days after the verified notice of exemption was filed). The temporary trackage rights are scheduled to expire on December 30, 2014. The purpose of the temporary trackage rights is to allow UP to continue providing rail service between adjacent UP lines during outages on connecting UP lines caused by construction of improvements to Tower 55.

As a condition to the exemption, any employees affected by the acquisition of the temporary 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)*, and any employees affected by the discontinuance of those trackage rights will be protected by the conditions set out in *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho, 360 I.C.C. 91 (1979)*.

The verified notice of exemption is filed under 49 CFR 1180.2(d)(8). If it 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

¹Dallas Area Rapid Transit (DART) and the Fort Worth Transportation Authority (the T) are regional transportation authorities established under Chapter 452 of the Texas Transportation Code. See *Dall. Area Rapid Transit—Acquis. & Operation Exemption—Certain Lines of the Atchison, Topeka & Santa Fe Ry.*, FD 32611 (ICC served Mar. 17, 1995). DART and the T are collectively referred to as Trinity Railway Express.

effectiveness of the exemption. Petitions for stay must be filed no later than May 30, 2014 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35827, 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 Jeremy Berman, 1400 Douglas Street, Union Pacific Railroad Company, STOP 1580, Omaha, NE 68179.

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Decided: May 19, 2014.

By the Board,

Rachel D. Campbell,

Director, Office of Proceedings.

Raina S. White,

Clearance Clerk.

[FR Doc. 2014-11985 Filed 5-22-14; 8:45 am]

BILLING CODE 4915-01-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

May 20, 2014.

SUMMARY: The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before June 23, 2014 to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, email at PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

OMB Number: 1545-0002.

Type of Review: Revision of a currently approved collection.

Title: Employee Representative's Quarterly Railroad Tax Return.

Form: CT-2.

Abstract: Employee representatives file Form CT-2 quarterly to report compensation on which railroad retirement taxes are due. IRS uses this information to ensure that employee representatives have paid the correct tax. Form CT-2 also transmits the tax payment.

Affected Public: Individuals or Households.

Estimated Burden Hours: 132.

OMB Number: 1545-0200.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans.

Form: 5307.

Abstract: This form is filed by employers or plan administrators who have adopted a prototype plan approved by the IRS National Office or a regional prototype plan approved by the IRS District Director to obtain a ruling that the plan adopted is qualified under IRC sections 401(a) and 501(a). It may not be used to request a letter for a multiple employer plan.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 5,139,000.

OMB Number: 1545-1083.

Type of Review: Revision of a currently approved collection.

Title: TD 8434—Treatment of Dual Consolidated Losses (INTL-399-88).

Abstract: Section 1503(d) denies use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of another country. The regulation allows an affiliate to make use of the loss if the loss has not been used in the foreign group, to take the loss into income upon future use of the loss in the foreign country. The regulation also requires separate accounting for a dual consolidated loss where the dual resident corporation files a consolidated return.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,620.

OMB Number: 1545-1205.

Type of Review: Extension without change of a currently approved collection.

Title: Disabled Access Credit.

Form: 8826.

Abstract: Code section 44 allows eligible small businesses to claim a non-refundable income tax credit of 50 percent of the amount of eligible access expenditures for any tax year that exceed \$250 but do not exceed \$10,250. Form 8826 figures the credit and the tax limit.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 89,027.

OMB Number: 1545-1476.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8687—Source of Income From Sales of Inventory and Natural Resources Produced in One Jurisdiction and Sold in Another Jurisdiction (INTL-3-95).

Abstract: The information requested is necessary for the Service to audit taxpayers' returns to ensure taxpayers have properly determined the source of income from sales of inventory produced in one country and sold in another.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,250.

OMB Number: 1545-1634.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9595—Consolidated Overall Foreign Losses, Separate Limitation Losses, and Overall Domestic Losses (REG-141399-07).

Abstract: These regulations provide rules for the apportionment of a consolidated group's overall domestic loss (CODL), overall foreign loss (COFL) and separate limitation loss (CSLL) accounts to a departing member. The regulations affect consolidated groups of corporations that compute the foreign tax credit limitation or that dispose of property used in a foreign trade or business.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 3,000.

OMB Number: 1545-1756.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2001-56, Demonstration Automobile Use.

Abstract: This revenue procedure provides optional simplified methods for determining the value of the use of demonstration automobiles provided to employees by automobile dealerships.