

41. Please provide observations regarding government efforts to address the issue of unlawful recruitment or use of children by governmental armed groups and/or non-state armed groups. Describe the government's efforts to disarm and demobilize child soldiers, to provide protection services and reintegrate former child soldiers, and to monitor the wellbeing of such children after reintegration. Does the government have any children held in military detention due to their suspected roles as child soldiers? Do international monitoring organizations (e.g., UN, ICRC, HRW) have unhindered access to interview these detained children and/or child soldiers and monitor the conditions of their detention? Describe the conditions of military detention of child soldiers and/or children accused of association with armed groups. Does the government have and/or use any hand-over procedures to transfer these children to civilian authorities?

**Catherine E. Kay,**

*Deputy Director, Office to Monitor and Combat Trafficking in Persons, Department of State.*

[FR Doc. 2020-26576 Filed 12-1-20; 8:45 am]

**BILLING CODE 4710-17-P**

## **SURFACE TRANSPORTATION BOARD**

[Docket No. FD 36458]

### **West Virginia State Rail Authority—Acquisition and Operation Exemption—The Elk River Railroad, Inc.**

West Virginia State Rail Authority (WVRA), a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to acquire from The Elk River Railroad, Inc. (TERRI) and operate approximately 18.0 miles of rail line extending from milepost 0.0 at Dundon and milepost 18.0 at Widen, in Clay County, W. Va. (the Line).<sup>1</sup>

WVRA states that it has executed a Purchase and Sale Agreement with TERRI to purchase the Line, plus connecting spur and side tracks, if any, appurtenant property and assets, and underlying real estate and right-of-way. WVRA states that, after consummation, it will own and operate the Line as a common carrier and will assume all common carrier rights and obligations with respect thereto.

<sup>1</sup> The verified notice states that the Line is known as the Buffalo Creek & Gauley Railroad. TERRI was recently granted after-the-fact authority to merge with The Buffalo Creek Railroad Company, which previously owned the Line. See *Elk River R.R.—Merger Exemption—Buffalo Creek R.R.*, FD 36434 (STB served Nov. 6, 2020).

WVRA certifies that the proposed acquisition and operation of the Line does not involve a provision or agreement that may limit future interchange with a third-party connecting carrier. WVRA further certifies that its projected annual revenues as a result of this transaction will not exceed the maximum revenue of a Class III rail carrier and will not exceed \$5 million.

The transaction may be consummated on or after December 16, 2020, the effective date of the exemption (30 days after the verified notice was filed).

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 for stay must be filed no later than December 9, 2020 (at least seven days before the exemption becomes effective).

All pleadings, referring to Docket No. FD 36458, should be filed with the Surface Transportation Board via e-filing on the Board's website. In addition, a copy of each pleading must be served on WVRA's representative, Lucinda K. Butler, Executive Director, West Virginia State Rail Authority, 120 Water Plant Drive, Moorefield, WV 26836.

According to WVRA, this action is categorically excluded from environmental review under 49 CFR 1105.6(c) and from historic reporting requirements under 49 CFR 1105.8(b).

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

Decided: November 25, 2020.

By the Board, Scott M. Zimmerman, Acting Director, Office of Proceedings.

**Kenyatta Clay,**

*Clearance Clerk.*

[FR Doc. 2020-26574 Filed 12-1-20; 8:45 am]

**BILLING CODE 4915-01-P**

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **Publication of the Tier 2 Tax Rates**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

**SUMMARY:** Publication of the tier 2 tax rates for calendar year 2021 as required by section 3241(d) of the Internal Revenue Code. Tier 2 taxes on railroad employees, employers, and employee representatives are one source of

funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2021 apply to compensation paid in calendar year 2021.

**FOR FURTHER INFORMATION CONTACT:** Kathleen Edmondson, CC:EEE:EOET:ET1, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, Telephone Number (202) 317-6798 (not a toll-free number).

**SUPPLEMENTARY INFORMATION: TIER 2 TAX RATES:** The tier 2 tax rate for 2021 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2021 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2021 under section 3211(b) on employee representatives is 13.1 percent of compensation.

Dated: November 20, 2020.

**Rachel D. Levy,**

*Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).*

[FR Doc. 2020-26559 Filed 12-1-20; 8:45 am]

**BILLING CODE 4830-01-P**

## **DEPARTMENT OF THE TREASURY**

### **Agency Information Collection Activities; Proposed Collection; Comment Request; Request for Transfer of Property Seized/Forfeited by a Treasury Forfeiture Fund Participating Agency**

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice.

**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 comment on the proposed information collections listed below, in accordance with the Paperwork Reduction Act of 1995.

**DATES:** Written comments must be received on or before February 1, 2021.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW, Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire