

Issued in Washington, DC, on November 7, 2011.

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Chief Counsel.

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB 55 (Sub-No. 713X)]

#### **CSX Transportation, Inc.— Abandonment Exemption—in Monroe County, AL**

CSX Transportation, Inc. (CSXT), filed a verified notice of exemption under 49 CFR part 1152 subpart F—*Exempt Abandonments* to abandon an approximately 1.5-mile rail line on its Southern Region, Atlanta Division, Southern Alabama Subdivision, between mileposts ORA 676.27 and ORA 677.79 at the end of the track, in Hybart, Monroe County, AL. The line traverses United States Postal Service Zip Code 36481.

CSXT has certified that: (1) No local traffic has moved over the line for at least 2 years; (2) there is no overhead traffic on the line; (3) no formal complaint filed by a user of rail service on the line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the line either is pending with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the 2-year period; and (4) the requirements at 49 CFR 1105.7(c) (environmental report), 49 CFR 1105.11 (transmittal letter), 49 CFR 1105.12 (newspaper publication), and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the abandonment shall be protected under *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) has been received, this exemption will be effective on December 10, 2011, unless stayed pending reconsideration. Petitions to stay that do not involve environmental

issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by November 21, 2011. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by November 30, 2011, with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to CSXT's representative: Louis E. Gitomer, 600 Baltimore Ave., Suite 301, Towson, MD 21204.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

CSXT has filed a combined environmental and historic report which addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by November 15, 2011. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling OEA at (202) 245-0305. Assistance for the hearing impaired is available through the Federal Information Relay Service at 1-(800) 877-8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), CSXT shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the line. If consummation has not been effected by CSXT's filing of a notice of consummation by November 10, 2012, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: November 4, 2011.

<sup>1</sup> The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. Rail Lines*, 5 I.C.C.2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

<sup>2</sup> Each OFA must be accompanied by the filing fee, which is currently set at \$1,500. See 49 CFR 1002.2(f)(25).

By the Board.

**Rachel D. Campbell,**  
Director, Office of Proceedings.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2011-29095 Filed 11-9-11; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35559]

#### **Saratoga and North Creek Railway, LLC—Operation Exemption—Tahawus Line**

Saratoga and North Creek Railway, LLC (Saratoga),<sup>1</sup> a Class III rail carrier, has filed a verified notice of exemption under 49 CFR 1150.41 to operate an approximately 29.71-mile line of railroad, known as the Tahawus Line. Saratoga states that the Tahawus Line currently is private track owned by NL Industries, Inc. (NL), an industrial concern which is selling the line to Saratoga in the very near future.<sup>2</sup> The rail line extends between the existing connection with Saratoga at milepost NC 0.0 at North Creek, N.Y., and its terminus at milepost NC 29.71 at Newcomb. Saratoga intends to provide common carrier rail service over the subject line connecting to its existing trackage at North Creek and extending to its connection with CP at Saratoga Springs.

Saratoga certifies that as a result of this transaction its projected annual

<sup>1</sup> Saratoga is a limited liability company, wholly owned by San Luis & Rio Grande Railroad (SLRG). SLRG is a Class III rail carrier and a subsidiary of Permian Basin Railways, Inc. (Permian), which in turn is owned by Iowa Pacific Holdings, LLC (IPH). IPH and Permian formed Saratoga for the purpose of operating the entire Tahawus Line between Newcomb, N.Y., on the north and Saratoga Springs, N.Y., on the south, interchanging traffic with the Delaware & Hudson Railway Company, Inc. d/b/a Canadian Pacific (CP) at Saratoga Springs. In 2 previous proceedings, the Board authorized Saratoga to operate between Saratoga Springs and North Creek. See *Saratoga & N. Creek Ry.—Acquis. & Operation Exemption—Del. & Hudson Ry.*, Docket No. FD 35500 (STB served June 1, 2011) and *Saratoga & N. Creek Ry., LLC—Operation Exemption—Warren Cnty., N.Y.*, Docket No. FD 35500 (Sub-No. 1) (STB served June 1, 2011).

<sup>2</sup> Saratoga states that the subject trackage is exempt from Board regulation and has never been operated in common carrier service and therefore it does not need any Board authority to acquire this trackage as such property is outside the Board's jurisdiction. Saratoga cites *B. Willis, C.P.A., Inc.—Petition for Declaratory Order*, FD No. 34013 (STB served Oct. 3, 2001) (*B. Willis*), *aff'd sub nom. B. Willis, C.P.A., Inc. v. STB*, 51 Fed Appx. 321 (D.C. Cir. 2002) in support of this proposition. Saratoga states that it has executed an agreement to acquire the line from NL and that it anticipates consummating the acquisition before the exemption in this proceeding becomes effective.

revenues will not exceed \$5 million and will not result in Saratoga becoming a Class I or Class II rail carrier.

Saratoga states that it intends to consummate the transaction at least 30 days from the effective date of the exemption (around late November 2011). The earliest this transaction can be consummated is November 24, 2011, the effective date of the exemption (30 days after the exemption was filed).

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 transaction. Stay petitions must be filed no later than November 17, 2011 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD No. 35559, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on John D. Heffner, Strasburger & Price, 1700 K Street NW., Suite 640, Washington, DC 20006.

Board decisions and notices are available on our Web site at <http://www.stb.dot.gov>.

Decided: November 4, 2011.

By the Board.

**Rachel D. Campbell,**  
*Director, Office of Proceedings.*

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

[FR Doc. 2011-29136 Filed 11-9-11; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 4, 2011.

The Department of the Treasury will submit the following public information collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue NW., Suite 11010, Washington, DC 20220.

**DATES:** Written comments should be received on or before December 12, 2011 to be assured consideration.

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0108.

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

*Title:* Annual Summary and Transmittal of U.S. Information Returns.  
*Forms:* 1096.

*Abstract:* Form 1096 is used to transmit information returns (Forms 1099, 1098, 5498, and W-2G) to the IRS Service Centers. Under IRC section 6041 and related sections, a separate Form 1096 is used for each type of return sent to the service center by the payer. It is used by IRS to summarize and categorize the transmitted forms.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 1,016,812.

*OMB Number:* 1545-0120.

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

*Title:* Certain Government Payments.  
*Forms:* 1099-G.

*Abstract:* Form 1099-G is used by governments (primarily state and local) to report to the IRS (and notify recipients of) certain payments (e.g., unemployment compensation and income tax refunds). IRS uses the information to insure that the income is being properly reported by the recipients on their returns.

*Respondents:* State and local governments.

*Estimated Total Burden Hours:* 17,080,000.

*OMB Number:* 1545-0177.

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

*Title:* Casualties and Thefts.  
*Form:* 4684.

*Abstract:* Form 4684 is used by taxpayers to compute their gain or loss from casualties or thefts, and to summarize such gains and losses. The data is used to verify that the correct gain or loss has been computed.

*Respondents:* Individuals and Households.

*Estimated Total Burden Hours:* 1,486,659.

*OMB Number:* 1545-0235.

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

*Title:* Monthly Tax Return for Wagers.  
*Forms:* 730.

*Abstract:* Form 730 is used to identify taxable wagers and collect the tax monthly. The information is used to determine if persons accepting wagers

are correctly reporting the amount of wagers and paying the required tax.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 418,362.

*OMB Number:* 1545-0619.

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

*Title:* Credit for Increasing Research Activities.

*Form:* 6765.

*Abstract:* IRC section 38 allows a credit against income tax (determined under IRC section 41) for an increase in research activities in a trade or business. Form 6765 is used by businesses individuals engaged in a trade or business to figure and report the credit. The data is used to verify that the credit claimed is correct.

*Respondents:* Private Sector: Businesses or other for-profits.

*Estimated Total Burden Hours:* 285,281.

*OMB Number:* 1545-0748.

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

*Title:* Employer Appointment of Agent.

*Form:* 2678.

*Abstract:* Title 26 U.S.C. 3504 authorizes an employer to designate a fiduciary, agent, etc., to perform the same acts as required of employers for purposes of employment taxes. Form 2678 is used by an employer to notify the Director, Internal Revenue Service Center, of the appointment of an agent to pay wages on behalf of the employer. In addition, the completed form is an authorization to withhold and pay taxes via Form 941, Employer's Quarterly Federal Tax Return, for the employees involved.

*Respondents:* Private Sector: Businesses or other for-profits, Not-for-profit institutions.

*Estimated Total Burden Hours:* 13,731,200.

*OMB Number:* 1545-0877.

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

*Title:* Acquisition or Abandonment of Secured Property.

*Form:* 1099-A.

*Abstract:* Form 1099-A is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

*Respondents:* Private Sector: Businesses or other for-profits.