

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

**Derrick A. Gardner,**  
*Clearance Clerk.*

[FR Doc. 2012-22694 Filed 9-13-12; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35671]

#### **Progressive Rail Incorporated— Continuance in Control Exemption— Iowa Traction Railway Company**

Progressive Rail Incorporated (PGR) has filed a verified notice of exemption pursuant to 49 CFR 1180.2(d)(2) to continue in control of Iowa Traction Railway Company (Iowa Railway) upon Iowa Railway's becoming a Class III rail carrier.

In a concurrently filed verified notice of exemption, Iowa Railway seeks Board approval to acquire from Iowa Traction Railroad Company (Iowa Railroad) and to operate a 10.4-mile rail line extending from milepost 0.0 at Mason City to milepost 10.4 at Clear Lake in Cerro Gordo County, Iowa (the Line). *Iowa Traction Ry.—Acquis. & Operation Exemption—Rail Line of Iowa Traction R.R.*, Docket No. FD 35670.

The transaction may be consummated on or after September 30, 2012 (the effective date of the exemption).

PGR is a Class III rail carrier currently operating rail lines in Minnesota and Wisconsin. PGR also controls Central Midland Railway Company, which operates in Missouri.

PGR certifies that: (1) The Line does not connect with any other railroads in the corporate family; (2) the transaction is not part of a series of anticipated transactions that would connect the Line with any other railroads in the corporate family; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323. See 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

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. Stay petitions must be filed no later than September 21, 2012 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35671, 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 Thomas F. McFarland, 208 South LaSalle Street, Suite 1890, Chicago, IL 60604-1112.

Board decisions and notices are available on our Web site at [www.stb.dot.gov](http://www.stb.dot.gov).

Decided: September 11, 2012.

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

**Derrick A. Gardner,**  
*Clearance Clerk.*

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## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### **Agency Information Collection Activities: Proposed Information Collection; Submission for OMB Review**

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995. Currently, the OCC is soliciting comment concerning a renewal of an existing collection titled "Customer Complaint Form." The OCC also is giving notice that it has submitted the collection to OMB for review.

**DATES:** You should submit written comments by: October 15, 2012.

**ADDRESSES:** You should direct all written comments to: Communications Division, Office of the Comptroller of the Currency, Mailstop 2-3, Attention: 1557-0232, 250 E Street SW., Washington, DC 20219. In addition, comments may be sent by fax to (202) 874-5274, or by electronic mail to

[regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You can inspect and photocopy the comments at the OCC, 250 E Street SW., Washington, DC 20219. You can make an appointment to inspect the comments by calling (202) 874-5043. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 874-4700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

Additionally, you should send a copy of your comments to OCC Desk Officer, 1557-0232, by mail to U.S. Office of Management and Budget, 725 17th Street NW., #10235, Washington, DC 20503, or by fax to (202) 395-6974.

**FOR FURTHER INFORMATION CONTACT:** You can request additional information or a copy of the collection from Mary Gottlieb, (202) 874-5090, Legislative and Regulatory Activities Division (1557-0202), Office of the Comptroller of the Currency, 250 E Street SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** On July 21, 2011, pursuant to the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act),<sup>1</sup> the Bureau of Consumer Financial Protection (CFPB) was granted the authority to, among other things, supervise large banks and Federal savings associations with more than \$10 billion in assets for compliance with certain consumer protection laws. The CFPB's authority also includes the handling of consumer complaints related to those large financial companies.

Representatives from the OCC and the CFPB as well as the other FFIEC agencies have been meeting on a regular basis since the passage of the Dodd-Frank Act to establish policies and procedures to coordinate the processing of consumer complaints. The OCC will continue to process questions and complaints concerning consumer issues within the jurisdiction of the OCC through our Consumer Assistance Group (CAG), and will continue to forward misdirected complaints to the appropriate Federal or state regulator.

*Title:* Customer Complaint Form.

*OMB Control No.:* 1557-0232.

*Description:* The customer complaint form was developed as a courtesy for those who contact CAG at the OCC, and wish to file a formal, written complaint. The form, which is optional, helps

<sup>1</sup> See, Dodd-Frank Wall Street Reform and Consumer Protection Act, Public Law 111-203, 124 Stat. 1990, July 21, 2010 (Dodd-Frank).

consumers to focus the issues of their complaint to provide a complete picture of their concerns so that CAG does not have to delay its review by going back to the consumer for additional information. In this way, completion of the form allows CAG to process a complaint more efficiently.

CAG uses the information on the form to create a record of the consumer's contact, to capture information that can be used to resolve the consumer's issues, and to develop a database of information that can be incorporated into the OCC's supervisory process.

*Type of Review:* Regular.

*Affected Public:* Businesses or other for-profit.

*Number of Respondents:* 40,000.

*Total Annual Responses:* 40,000.

*Frequency of Response:* On occasion.

*Total Annual Burden Hours:* 3,320.

The OCC published the collection for 60 days of public comment on June 21, 2012. 77 FR 37475. No comments were received. Comments continue to be 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 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.

Dated: September 11, 2012.

**Michele Meyer,**

*Assistant Director, Legislative & Regulatory Activities Division.*

[FR Doc. 2012-22730 Filed 9-13-12; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 2438

**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 2438, Undistributed Capital Gains Tax Return; Revenue Procedure 97-29, Model Amendments and Prototype Program for SIMPLE IRAs; Revenue Procedure 2006-30, Restaurant Tips—Attributed Tip Income Program (ATIP); and Form 13768, Electronic Tax Administration Advisory Committee Membership Application.

**DATES:** Written comments should be received on or before November 13, 2012 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224. Please send separate comments for each specific information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number (if any) in your comment.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the collection tools should be directed to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3634, or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:** Currently, the IRS is seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

(1) *Title:* Undistributed Capital Gains Tax Return.

*OMB Number:* 1545-0144.

*Form Number:* 2438.

*Abstract:* Form 2438 is used by regulated investment companies to compute capital gains tax on undistributed capital gains designated under Internal Revenue Code section 852(b)(3)(D). The IRS uses this information to determine the correct tax.

*Current Actions:* There are no changes to the previously approved burden of this existing collection.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 9 hrs., 46 mins.

*Estimated Total Annual Burden Hours:* 976.

(2) *Title:* Model Amendments and Prototype Program for SIMPLE IRAs.

*OMB Number:* 1545-1543.

*Form Number:* Revenue Procedure 97-29.

*Abstract:* This revenue procedure (1) provides a model amendment that may be used, prior to January 1, 1999, by a sponsor of a prototype individual retirement account or annuity (IRA) to establish a SIMPLE IRA (an IRA designed to accept contributions under a SIMPLE IRA Plan described in § 408(p)) of the Internal Revenue Code; (2) provides guidance on obtaining opinion letters to drafters of prototype SIMPLE IRAs; (3) provides permissive amendments to sponsors of nonSIMPLE IRAs; (4) announces the opening of a program for prototype SIMPLE IRA Plans; and (5) provides transitional relief for users of SIMPLE IRAs and SIMPLE IRA Plans that have not been approved by the Internal Revenue Service.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 3,205.

*Estimated Total Annual Reporting Burden Hours:* 25,870.

(3) *Title:* Restaurant Tips—Attributed Tip Income Program (ATIP).

*OMB Number:* 1545-2005.

*Form Number:* Revenue Procedure 2006-30.

*Abstract:* This revenue procedure sets forth the requirements for participating in the Attributed Tip Income Program (ATIP). ATIP provides benefits to employers and employees similar to those offered under previous tip reporting agreements without requiring one-on-one meetings with the Service to determine tip rates or eligibility.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

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

*Estimated Number of Respondents:* 610.

*Estimated Time per Respondent:* 10 hours.

*Estimated Total Annual Burden Hours:* 6,100.