

**DEPARTMENT OF TRANSPORTATION****Surface Transportation Board****[Docket No. FD 35665]****Aiken Railway Company, LLC—Lease and Operation Exemption—Lines of Norfolk Southern Railway Company in Aiken County, SC**

On October 31, 2012, Aiken Railway Company, LLC (AIKR), a noncarrier, filed a verified notice of exemption under 49 CFR 1150.31 to lease from Norfolk Southern Railway Company (NSR), and to operate, two segments of rail line referred to as the SA Line and the AB Line. The SA Line extends 12.45 miles between milepost SA 63.45 at or near Warrenville, SC, and milepost SA 51.0 at or near Oakwood, SC. The AB Line extends 6.45 miles between milepost AB 23.75 at or near Aiken, SC, and milepost AB 17.3 at or near Seclay, SC. This transaction is related to a notice of exemption filed on November 5, 2012, in which Western Carolina Railway Service Corporation (WCRS), and Steven C. Hawkins and Cheryl R. Hawkins (collectively, the Hawkins) seek Board approval to continue in control of AIKR upon AIKR's becoming a Class III rail carrier. *W. Carolina Ry. Serv. Corp.—Continuance in Control Exemption—Aiken Ry.*, Docket No. FD 35691.

As a result of this transaction, and pursuant to a lease agreement between AIKR and NSR, AIKR will provide freight rail service over the lines. As consideration for the lease, AIKR has agreed to bring the lines (except for a sub-segment between mileposts SA 51.0 and SA 55.0) up to the Federal Railroad Administration's Class 1 standards. AIKR states that the lines connect only with NSR and that it will interchange with NSR in Aiken, SC. AIKR states that the transaction does not, however, impose any interchange commitments.

The effective date of this exemption is November 30, 2012. AIKR states that it expects to commence operations on December 1, 2012, more than 30 days after the notice of exemption was filed. The effective date of the related continuance in control exemption in Docket No. FD 35691, however, is December 5, 2012. WCRS and the Hawkins are reminded that they are not authorized to control AIKR until the continuance in control exemption becomes effective on December 5, 2012.

AIKR certifies that its projected annual revenues as a result of this transaction will not exceed those that would qualify it as a Class III rail carrier. AIKR further certifies that its projected annual revenues as a result of

this transaction will not exceed \$5 million.

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 by November 23, 2012 (at least seven days prior to the date the exemption becomes effective).

An original and ten copies of all pleadings, referring to Docket No. FD 35665 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 J. Marshall Lawson, 4840 Forest Drive, Suite 6B, PMB-295, Columbia, SC 29206-4810.

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

Decided: November 13, 2012.

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

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

[FR Doc. 2012-27941 Filed 11-15-12; 8:45 am]

**BILLING CODE 4915-01-P**

**DEPARTMENT OF THE TREASURY****Office of the Secretary****List of Countries Requiring Cooperation With an International Boycott**

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq  
Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
United Arab Emirates  
Yemen

Dated: November 6, 2012.

**Danielle Rolfes,**

*International Tax Counsel, (Tax Policy).*

[FR Doc. 2012-27737 Filed 11-15-12; 8:45 am]

**BILLING CODE 4810-25-M**

**DEPARTMENT OF THE TREASURY****Fiscal Service****Rate for Use in Federal Debt Collection and Discount and Rebate Evaluation**

**AGENCY:** Financial Management Service, Fiscal Service, Treasury.

**ACTION:** Notice of rate for use in Federal debt collection and discount and rebate evaluation.

**SUMMARY:** Pursuant to Section 11 of the Debt Collection Act of 1982, as amended, (31 U.S.C. 3717), the Secretary of the Treasury is responsible for computing and publishing the percentage rate to be used in assessing interest charges for outstanding debts owed to the Government. Treasury's Cash Management Requirements (TFM Volume I, Part 6, Chapter 8000) prescribe use of this rate by agencies as a comparison point in evaluating the cost-effectiveness of a cash discount. In addition, 5 CFR 1315.8 of the Prompt Payment rule on "Rebates" requires that this rate be used in determining when agencies should pay purchase card invoices when the card issuer offers a rebate. Notice is hereby given that the applicable rate is 1.00 percent for calendar year 2013.

**DATES:** The rate will be in effect for the period beginning on January 1, 2013, and ending on December 31, 2013.

**FOR FURTHER INFORMATION CONTACT:** Inquiries should be directed to the E-Commerce Division, Financial Management Service, Department of the Treasury, 401 14th Street SW., Washington, DC 20227 (Telephone: 202-874-9428).

**SUPPLEMENTARY INFORMATION:** The rate reflects the current value of funds to the Treasury for use in connection with Federal Cash Management systems and is based on investment rates set for purposes of Public Law 95-147, 91 Stat. 1227. Computed each year by averaging Treasury Tax and Loan (TT&L) investment rates for the 12-month period ending every September 30, rounded to the nearest whole percentage, for applicability effective each January 1, the rate is subject to quarterly revisions if the annual average, on a moving basis, changes by 2 percentage points. The rate in effect for the calendar year 2013 reflects the average investment rates for the 12-

month period that ended September 30, 2012.

Dated: November 4, 2012.

**Sheryl R. Morrow,**

*Assistant Commissioner, Payment Management.*

[FR Doc. 2012-27766 Filed 11-15-12; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 2063

**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 2063, U.S. Departing Alien Income Tax Statement.

**DATES:** Written comments should be received on or before January 15, 2013 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3869, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* U.S. Departing Alien Income Tax Statement.

*OMB Number:* 1545-0138.

*Form Number:* 2063.

*Abstract:* Form 2063 is used by a departing resident alien against whom a termination assessment has not been made, or a departing nonresident alien who has no taxable income from United States sources, to certify that they have satisfied all U.S. income tax obligations. The data is used by the IRS to certify that departing aliens have complied with U.S. income tax laws.

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

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

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 20,540.

*Estimated Time per Response:* 50 minutes.

*Estimated Total Annual Burden Hours:* 17,049.

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: November 6, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2012-27825 Filed 11-15-12; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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 Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).

**DATES:** Written comments should be received on or before January 15, 2013 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Martha R. Brinson at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3869, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).  
*OMB Number:* 1545-1855.

*Regulation Project Number:* TD 9285.

*Abstract:* This document contains final regulations relating to the use of a nonaccrual-experience method of accounting by taxpayers using an accrual method of accounting and performing services. The final regulations reflect amendments under the Job Creation and Worker Assistance Act of 2002. The final regulations affect qualifying taxpayers that want to adopt, change to, or change a nonaccrual-experience method of accounting under section 448(d)(5) of the Internal Revenue Code (Code).

*Current Actions:* There is no change to this existing regulation.

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

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

*Estimated Number of Respondents:* 8,000.

*Estimated Time per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 24,000.

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