

because consumers or technicians who attempt to inspect tread depth by relying on the treadwear indicators can easily see several of the indicators. In fact, when the vehicle is parked, only a small portion of the tread surface is not visible.

Therefore, Cooper believes that five treadwear indicators have an equivalent functionality of six indicators whether the tire is mounted on a vehicle or not.

Copper also points out that NHTSA has previously granted other petitions that Cooper believes were similar to the subject petition.

Cooper has informed NHTSA that it has corrected the noncompliance so that all future production of these tires will comply with FMVSS No. 119.

In summation, Cooper believes that the described noncompliance of the subject tires is inconsequential to motor vehicle safety, and that its petition, to exempt Cooper from providing recall notification of noncompliance as required by 49 U.S.C. 30118 and remedying the recall noncompliance as required by 49 U.S.C. 30120 should be granted.

NHTSA notes that the statutory provisions (49 U.S.C. 30118(d) and 30120(h)) that permit manufacturers to file petitions for a determination of inconsequentiality allow NHTSA to exempt manufacturers only from the duties found in sections 30118 and 30120, respectively, to notify owners, purchasers, and dealers of a defect or noncompliance and to remedy the defect or noncompliance. Therefore, any decision on this petition only applies to the subject tires that Cooper no longer controlled at the time it determined that the noncompliance existed. However, any decision on this petition does not relieve Cooper distributors and dealers of the prohibitions on the sale, offer for sale, or introduction or delivery for introduction into interstate commerce of the noncompliant motor tires under their control after Cooper notified them that the subject noncompliance existed.

**Authority:** 49 U.S.C. 30118, 30120; delegations of authority at 49 CFR 1.95 and 501.8.

**Jeffrey M. Giuseppe,**

*Acting Director, Office of Tire Safety Compliance.*

[FR Doc. 2014-11882 Filed 5-21-14; 8:45 am]

**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB 414 (Sub-No. 8X)]

#### Iowa Interstate Railroad, Ltd.— Abandonment Exemption—in Polk, Jasper, and Marion Counties, Iowa

On May 2, 2014, Iowa Interstate Railroad, Ltd. (IAIS) filed with the Surface Transportation Board (Board) a petition under 49 U.S.C 10502 for exemption from the prior approval requirements of 49 U.S.C 10903 to abandon approximately 10.75 miles of rail line between milepost 145.75 south of Mitchellville to the current end of the track at milepost 135.0 southeast of Prairie City, in Polk and Jasper Counties, Iowa (the Prairie City segment).

In the same petition, IAIS seeks exemption from the prior approval requirements of 49 U.S.C. 10903 to abandon the following two contiguous line segments: (1) Between milepost 135.0 near Prairie City and milepost 123.50 near Otley, a distance of approximately 11.5 miles in Jasper and Marion Counties, Iowa (the Otley segment); and (2) between milepost 123.50 near Otley and milepost 114.80 in Pella, a distance of approximately 8.7 miles in Marion County, Iowa (the Pella segment).<sup>1</sup> Also, IAIS requests that the Pella and Otley segments be exempted from the offer of financial assistance (OFA) provisions of 49 U.S.C. 10904 and the public use provisions at 49 U.S.C. 10905. These requests will be addressed in the final Board decision.

IAIS asserts that no rail shipments have been handled over the Prairie City segment since January of 2008 and that the last rail movements on the Otley and Pella segments occurred nearly 15 years ago.<sup>2</sup> IAIS indicates that it salvaged the Pella segment in 1999–2000 and has since “disposed of much of the right-of-way” of that segment, and that the portion of the Pella segment between mileposts 117.68 and 114.80 “was subject to a sale agreement.” As for the

<sup>1</sup> The Prairie City, Pella, and Otley segments together are referred to as the Line. IAIS previously obtained Board authorizations to abandon the Pella and Otley segments in 1998 and 2000, respectively. See *Iowa Interstate R.R.—Aban. Exemption—in Marion Cnty., Iowa*, AB 414 (Sub-No. 2X) (STB served Aug., 11, 1998); *Iowa Interstate R.R.—Aban. Exemption—in Marion & Jasper Cntys., Iowa*, AB 414 (Sub-No. 3X) (STB served Oct. 20, 2000). However, as stated by IAIS, the abandonments were never consummated.

<sup>2</sup> IAIS asserts that, ordinarily, abandonment of the Line would qualify for the two-year out-of-service class exemption at 49 CFR 1152.50, but it is acting via petition for exemption in light of its request for exemption from the OFA and public use provisions for the Pella and Otley segments.

Otley segment, IAIS states that a Notice of Interim Trail Use or Abandonment (NITU) was issued and IAIS ultimately transferred approximately 5.6 miles of the right-of-way, between milepost 135.0 and milepost 129.4, to Jasper County “in a transaction plainly intended to be subject to the Trails Act.” According to IAIS, the remainder of the Otley segment “has been disposed of piecemeal outside of the Trails Act,” and salvage of the track and track materials from the Otley segment was completed by early 2002.

The Line traverses United States Postal Service Zip Codes 50169, 50228, 50170, 50214, and 50219.

IAIS states that, based on information in its possession, the Line does not contain federally granted rights-of-way. Any documentation in IAIS’s possession will be made available promptly to those requesting it.

The interest of railroad employees will be protected by the conditions set forth in *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, In Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979).

By issuance of this notice, the Board is instituting an exemption proceeding pursuant to 49 U.S.C. 10502(b). A final decision will be issued by August 20, 2014.

Any OFA under 49 CFR 1152.27(b)(2) will be due by August 29, 2014, or 10 days after service of a decision granting the petition for exemption, whichever occurs sooner. Each OFA must be accompanied by a \$1,600 filing fee. See 49 CFR 1002.2(f)(25).

All interested persons should be aware that, following abandonment of rail service and salvage of the Line, the Line may be suitable for other public use, including interim trail use. Any request for a public use condition under 49 CFR 1152.28 or for interim trail use/rail banking under 49 CFR 1152.29 will be due no later than June 11, 2014. Each trail use request must be accompanied by a \$250 filing fee. See 49 CFR 1002.2(f)(27).

All filings in response to this notice must refer to Docket No. AB 414 (Sub-No. 8X) and must be sent to: (1) Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001; and (2) Thomas J. Litwiler, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606. Replies to the petition are due on or before June 11, 2014.

Persons seeking further information concerning abandonment procedures may contact the Board’s Office of Public Assistance, Governmental Affairs and Compliance at (202) 245-0238 or refer

to the full abandonment regulations at 49 CFR part 1152. Questions concerning environmental issues may be directed to the Board's Office of Environmental Analysis (OEA) at (202) 245-0305. [Assistance for the hearing impaired is available through the Federal Information Relay Service (FIRS) at 1-800-877-8339.]

An environmental assessment (EA) (or environmental impact statement (EIS), if necessary) prepared by OEA will be served upon all parties of record and upon any agencies or other persons who commented during its preparation. Other interested persons may contact OEA to obtain a copy of the EA (or EIS). EAs in abandonment proceedings normally will be made available within 60 days of the filing of the petition. The deadline for submission of comments on the EA generally will be within 30 days of its service.

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

Decided: May 19, 2014.

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

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

[FR Doc. 2014-11854 Filed 5-21-14; 8:45 am]

**BILLING CODE 4915-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 4684

**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 4684, Casualties and Thefts.

**DATES:** Written comments should be received on or before July 21, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie Preston, 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 Kerry Dennis, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Casualties and Thefts.

*OMB Number:* 1545-0177.

*Form Number:* 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.

*Current Actions:* The department added a new section (Section C) which incorporates Appendix A from Revenue Procedure 2009-20. It will require taxpayers, claiming a theft loss deduction due to a Ponzi-type investment scheme and using the procedures in Rev. Proc. 2009-20, to include specific information supporting key eligibility requirements. In addition, the Department estimates an increase of 51,650 responses based on its most recent data on Form 4684 filings. The addition of section C and the estimated increase in the number of responses will increase the estimated annual burden hours from 1,486,659 to 1,830,400.

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

*Affected Public:* Individuals or households and business or other for-profit organizations.

*Estimated Number of Respondents:* 320,000.

*Estimated Time per Respondent:* 5 hrs., 43 min.

*Estimated Total Annual Burden Hours:* 1,830,400.

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: May 9, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-11668 Filed 5-21-14; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF VETERANS AFFAIRS

### Solicitation of Nomination for Appointment to the Advisory Committee on Women Veterans

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is seeking nominees to be considered for membership on the Advisory Committee on Women Veterans (Committee) for the 2014-2015 membership cycle. The Committee is authorized by 38 U.S.C. § 542, to provide advice to the Secretary of Veterans Affairs (Secretary) on: the administration of VA's benefits and services (health care, rehabilitation benefits, compensation, outreach, and other relevant programs) for women Veterans; reports and studies pertaining to women Veterans; and the needs of women Veterans.

The Committee provides a Congressionally-mandated report to the Secretary each even-numbered year, which includes: an assessment of the needs of women Veterans, with respect to compensation, health care, rehabilitation, outreach, and other benefits and programs administered by VA; a review of the programs and activities of VA designed to meet such needs; and other recommendations (including recommendations for administrative and legislative action), as the Committee considers appropriate. The Committee reports to the Secretary through the Director of the Center for Women Veterans.

The Secretary appoints Committee member, and determines the length of