

their inland tributaries along with Puerto Rico”

The complete application is given in DOT docket MARAD-2014-0149 at <http://www.regulations.gov>. Interested parties may comment on the effect this action may have on U.S. vessel builders or businesses in the U.S. that use U.S.-flag vessels. If MARAD determines, in accordance with 46 U.S.C. 12121 and MARAD's regulations at 46 CFR part 388, that the issuance of the waiver will have an unduly adverse effect on a U.S.-vessel builder or a business that uses U.S.-flag vessels in that business, a waiver will not be granted. Comments should refer to the docket number of this notice and the vessel name in order for MARAD to properly consider the comments. Comments should also state the commenter's interest in the waiver application, and address the waiver criteria given in § 388.4 of MARAD's regulations at 46 CFR part 388.

#### Privacy Act

Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (Volume 65, Number 70; Pages 19477-78).

By Order of the Maritime Administrator.  
Dated: December 8, 2014.

**Julie P. Agarwal,**

*Secretary, Maritime Administration.*

[FR Doc. 2014-29083 Filed 12-10-14; 8:45 am]

**BILLING CODE 4910-81-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35879]

#### BNSF Railway Company—Temporary Trackage Rights Exemption—Union Pacific Railroad Company

Pursuant to a written temporary trackage rights agreement entered into between BNSF Railway Company (BNSF) and Union Pacific Railroad Company (UP), dated November 24, 2014, UP has agreed to grant restricted local trackage rights to BNSF as follows: (1) Between UP milepost 93.2 at Stockton, Ca., on UP's Oakland Subdivision, and UP milepost 219.4 at Elsey, Ca., on UP's Canyon Subdivision, a distance of 126.2 miles; and (2) between UP milepost 219.4 at Elsey and UP milepost 280.7 at Keddie, Ca., on UP's Canyon Subdivision, a distance of

61.3 miles.<sup>1</sup> The trackage rights are restricted to movements of BNSF's unit ballast trains (loaded and empty) to and from the ballast pit located at Elsey.

The transaction is scheduled to be consummated on or after December 25, 2014, the effective date of the exemption (30 days after the exemption is filed).

As a condition to this exemption, any employee affected by the trackage rights will be protected by the conditions imposed in *Norfolk & Western Railway—Trackage Rights—Burlington Northern, Inc.*, 354 I.C.C. 605 (1978), as modified in *Mendocino Coast Railway—Lease & Operate—California Western Railroad*, 360 I.C.C. 653 (1980).

This notice is filed under 49 CFR 1180.2(d)(7). If it 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 by December 18, 2014 (at least 7 days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35879, 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 Karl Morell, Ball Janik LLP, Suite 225, 655 Fifteenth St. NW., Washington, DC 20005; and Courtney Biery Estes, BNSF Railway Company, 2500 Lou Menk Drive, AOB-3, Fort Worth, TX 76131.

Board decisions and notices are available on our Web site at “[WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).”

Decided: December 8, 2014.

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

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

[FR Doc. 2014-29176 Filed 12-10-14; 8:45 am]

**BILLING CODE 4915-01-P**

<sup>1</sup>The trackage rights being granted here are only temporary rights but, because they are “local” rather than “overhead” rights, they do not qualify for the Board's class exemption for temporary trackage rights at 49 CFR 1180.2(d)(8). See *R.R. Consolidation Procedures—Exemption for Temporary Trackage Rights*, STB EP 282 (Sub-No. 20) (STB served May 23, 2003). Therefore, BNSF has concurrently filed a petition for partial revocation of this exemption in *BNSF Railway Company—Temporary Trackage Rights Exemption—Union Pacific Railroad Company*, Docket No. FD 35879 (Sub-No. 1), wherein BNSF requests that the Board permit the proposed local trackage rights arrangement described in the present proceeding to expire at midnight on or about October 31, 2015, as provided in the parties' agreement. That petition will be addressed by the Board in a separate decision.

## DEPARTMENT OF THE TREASURY

### Privacy Act; Systems of Records Terminations

**AGENCY:** Department Offices, Treasury.

**ACTION:** Notification of Termination of a System of Records.

**SUMMARY:** The Departmental Offices, Treasury is terminating a system of records, Treasury\Departmental Offices—DO.318 Consumer Financial Protection Bureau (CFPB) Implementation Team Correspondence Tracking Database (June 15, 2011 at 76 FR 35071), that is no longer identified as an independent system of record because Treasury no longer holds the records and it is covered under CFPB .011 Correspondence Tracking Database (December 17, 2013 at 78 FR 76286), (<https://www.federalregister.gov/articles/2013/12/17/2013-29969/privacy-act-of-1974-as-amended>).

**DATES:** October 22, 2014.

**FOR FURTHER INFORMATION CONTACT:**

Helen Goff Foster, (202) 622-5710, or email to [Helen.Foster@treasury.gov](mailto:Helen.Foster@treasury.gov).

**SUPPLEMENTARY INFORMATION:** None.

Accordingly, this notice formally terminates this system of records.

U.S. Department of the Treasury

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Dated: December 8, 2014.

**Helen Goff Foster,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

[FR Doc. 2014-29120 Filed 12-10-14; 8:45 am]

**BILLING CODE 4810-25-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 information collection requirements related to qualified lessee construction allowances for short-term.

**DATES:** Written comments should be received on or before February 9, 2015 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 regulation should be addressed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Qualified Lessee Construction Allowances for Short-Term Leases.

*OMB Number:* 1545-1661.

*Regulation Project Number:* REG-106010-98, (TD 8901).

*Abstract:* The regulations provide guidance with respect to § 110, which provides a safe harbor whereby it will be assumed that a construction allowance provided by a lessor to a lessee is used to construct or improve lessor property when long-term property is constructed or improved and used pursuant to a short-term lease. The regulations ensure that both the lessee and the lessor consistently treat the property subject to construction allowance as nonresidential real property owned by the lessor.

*Current Actions:* There is no change to these existing regulations.

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

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

*Estimated Number of Respondents:* 10,000.

*Estimated Average Time per Respondent:* 1 hour.

*Estimated Total Annual Reporting Burden Hours:* 10,000.

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 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: December 1, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-29089 Filed 12-10-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Form 8717-A**

**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 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

**DATES:** Written comments should be received on or before February 9, 2015 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 Allan Hopkins, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter.

*OMB Number:* 1545-XXXX.

*Form Number:* 8717-A.

*Abstract:* The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for a determination letter. Form 8717-A was created to provide filers the means to make payment and indicate the type of request.

*Current Actions:* Request for new OMB approval.

*Type of Review:* Approval for new information collection.

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

*Estimated Number of Responses:* 1,000.

*Estimated Time per Response:* 3 Hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 3,570.

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: December 4, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-29088 Filed 12-10-14; 8:45 am]

**BILLING CODE 4830-01-P**