

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), NSR shall file a notice of consummation with the Board to signify that it has exercised authority granted and fully abandoned the Line. If consummation has not been effected by NSR's filing of a notice of consummation by July 6, 2016, 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 [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: June 26, 2015.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Brendetta S. Jones,**  
Clearance Clerk.

[FR Doc. 2015-16451 Filed 7-2-15; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Information Collection; Comment Request

**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)).

**DATES:** Written comments should be received on or before September 4, 2015 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, 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:** To obtain additional information, or copies

of the information collection and instructions, or copies of any comments received, contact Elaine Christophe, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at [Elaine.H.Christophe@irs.gov](mailto:Elaine.H.Christophe@irs.gov).

#### SUPPLEMENTARY INFORMATION:

##### Request for Comments

The Department of the Treasury and the Internal Revenue Service, as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to take this opportunity to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995, (44 U.S.C. 3501 *et seq.*).

**Request for Comments:** Comments submitted in response to this notice will be summarized and/or included in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

**We invite comments on:** (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information. Currently, the IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

**Title:** Reporting Requirements for Recipients of Points Paid on Residential Mortgages.

**OMB Number:** 1545-1380.

**Regulation Project Number:** IA-17-90 (TD 8571).

**Abstract:** These regulations require the reporting of certain information relating to payments of mortgage interest. Taxpayers must separately state on Form 1098 the amount of points and the amount of interest (other than points) received during the taxable year on a single mortgage and must provide to the payer of the points a separate

statement setting forth the information being reported to the IRS.

**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:** 37,644.

**Estimated Time per Respondent:** 7 hrs., 31 minutes.

**Estimated Total Annual Burden Hours:** 283,056.

**Title:** Guidance on Passive Foreign (PFIC) Purging Elections.

**OMB Number:** 1545-1965.

**Regulation Project Number:** REG-133446-03 (TD 9360).

**Abstract:** The IRS needs the information to substantiate the taxpayer's computation of the taxpayer's share of the PFIC's post-1986 earning and profits.

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

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

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

**Estimated Number of Respondents:** 250.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 250.

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.

Approved: June 24, 2015.

**Christie A. Preston,**

IRS Reports Clearance Officer.

[FR Doc. 2015-16483 Filed 7-2-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Group to the Commissioner of Internal Revenue; Renewal of Charter

**AGENCY:** Internal Revenue Service (IRS); Treasury.

**ACTION:** Notice.

**SUMMARY:** The Charter for the Advisory Committee on Tax Exempt and Government Entities (ACT) has been renewed for a two-year period beginning May 11, 2015.

**FOR FURTHER INFORMATION CONTACT:** Mark O'Donnell by email at [tege.advisory.comm@irs.gov](mailto:tege.advisory.comm@irs.gov).

**SUPPLEMENTARY INFORMATION:** Notice is hereby given under section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), and with the approval of the Secretary of Treasury to announce the renewal of the *Advisory Committee on Tax Exempt and Government Entities (ACT)*. The primary purpose of the ACT is to provide an organized public forum for senior Internal Revenue Service executives and representatives of the public to discuss relevant tax administration issues. As an advisory body designed to focus on broad policy matters, the ACT reviews existing tax policy and/or makes recommendations with respect to emerging tax administration issues. The ACT suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and suggests improvements with respect to issues having substantive effect on Federal tax administration. Conveying the public's perception on IRS activities to Internal Revenue Service executives, the ACT comprises of individuals who bring substantial, disparate experience and diverse backgrounds. Membership is balanced to include representation from employee plans, exempt organizations, tax-exempt bonds, and federal, state, local, and Indian tribal governments.

Dated: June 23, 2015.

**Melaney Partner,**

*Acting, Designated Federal Officer, Tax Exempt and Government Entities Division, Internal Revenue Service.*

[FR Doc. 2015-16482 Filed 7-2-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Open Meeting of the Financial Research Advisory Committee

**AGENCY:** Office of Financial Research, Department of the Treasury.

**ACTION:** Notice of open meeting.

**SUMMARY:** The Financial Research Advisory Committee for the Treasury's Office of Financial Research (OFR) is convening for its sixth meeting on Thursday, July 23, 2015, in the Cash Room, Main Treasury Building, 1500 Pennsylvania Avenue, Washington, DC 20220, beginning at 9:45 a.m. Eastern Time. The meeting will be open to the public via live webcast at <http://www.financialresearch.gov> and limited seating will also be available.

**DATES:** The meeting will be held on Thursday, July 23, 2015, beginning at 9:45 a.m. Eastern Time.

**ADDRESSES:** The meeting will be held in the Cash Room, Main Treasury Building, 1500 Pennsylvania Avenue, Washington, DC 20220. The meeting will be open to the public via live webcast at <http://www.financialresearch.gov>. A limited number of seats will be available for those interested in attending the meeting in person, and those seats would be on a first-come, first-served basis. Because the meeting will be held in a secured facility, members of the public who plan to attend the meeting must contact the OFR by email at [David.Johnson@treasury.gov](mailto:David.Johnson@treasury.gov) by 5 p.m. Eastern Time on July 16, 2015, to inform the OFR of their desire to attend the meeting and to receive further instructions about building clearance.

**FOR FURTHER INFORMATION CONTACT:** David Johnson, Designated Federal Officer, Office of Financial Research, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220, (202) 622-3002 (this is not a toll-free number), [David.Johnson@treasury.gov](mailto:David.Johnson@treasury.gov). Persons who have difficulty hearing or speaking may access this number via TTY by calling the toll-free Federal Relay Service at 800-877-8339.

**SUPPLEMENTARY INFORMATION:** Notice of this meeting is provided in accordance with the Federal Advisory Committee Act, 5 U.S.C. App. 2, 10(a)(2), through implementing regulations at 41 CFR 102-3.150, *et seq.*

*Public Comment:* Members of the public wishing to comment on the business of the Financial Research Advisory Committee are invited to submit written statements by any of the following methods:

- Electronic Statements. Email the Committee's Designated Federal Officer at [David.Johnson@treasury.gov](mailto:David.Johnson@treasury.gov).

- Paper Statements. Send paper statements in triplicate to the Financial Research Advisory Committee, Attn: David Johnson, Office of Financial Research, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220.

The OFR will post statements on the Committee's Web site, <http://www.financialresearch.gov>, including any business or personal information provided, such as names, addresses, email addresses, or telephone numbers. The OFR will also make such statements available for public inspection and copying in the Department of the Treasury's library, Annex Room 1020, 1500 Pennsylvania Avenue NW., Washington, DC 20220 on official business days between the hours of 8:30 a.m. and 5:30 p.m. Eastern Time. You may make an appointment to inspect statements by telephoning (202) 622-0990. All statements, including attachments and other supporting materials, will be part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

*Tentative Agenda/Topics for Discussion:* The Committee provides an opportunity for researchers, industry leaders, and other qualified individuals to offer their advice and recommendations to the OFR, which, among other things, is responsible for collecting and standardizing data on financial institutions and their activities and for supporting the work of Financial Stability Oversight Council.

This is the sixth meeting of the Financial Research Advisory Committee. Topics to be discussed among all members will include welcoming new Committee members, OFR progress on prior Committee recommendations, current activities of the OFR, Subcommittee reports to the Committee, and Committee recommendations. For more information on the OFR and the Committee, please visit the OFR Web site at <http://www.financialresearch.gov>.

Dated: June 25, 2015.

**Barbara Shycoff,**

*Chief of External Affairs.*

[FR Doc. 2015-16457 Filed 7-2-15; 8:45 am]

**BILLING CODE P**