

**DATES:** This exemption will be effective on December 15, 2013. Petitions for stay must be filed by December 5, 2013. Petitions to reopen must be filed by December 10, 2013.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to Docket No. FD 35759, 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 Nielsen's representative: Michael J. Barron, Jr., Fletcher & Sippel LLC, Suite 920, 29 North Wacker Drive, Chicago, IL 60606-2832.

**FOR FURTHER INFORMATION CONTACT:** Jonathon Binet, (202) 245-0368. Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:** Additional information is contained in the Board's decision. Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: November 20, 2013.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

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

[FR Doc. 2013-28222 Filed 11-22-13; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 19, 2013.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 26, 2013 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0015.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

*Form:* 706 and related schedules.

*Abstract:* Form 706 is used by executors to report and compute the Federal Estate Tax imposed by IRC section 2001 and the Federal GST tax imposed by IRC section 2601. IRS uses the information to enforce these taxes and to verify that the tax has been properly computed.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 2,046,350.

*OMB Number:* 1545-0026.

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

*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.

*Form:* 926.

*Abstract:* Form 926 is filed by any U.S. person who transfers certain tangible or intangible property to a foreign corporation to report information required by section 6038B.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 30,195.

*OMB Number:* 1545-0122.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Foreign Tax Credit Corporations.

*Form:* 1118 and Schedules I, J, and K to Form 1118.

*Abstract:* Form 1118 and separate Schedules I, J, and K are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 1118 and related schedules to determine if the corporation has computed the foreign tax credit correctly.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 3,483,016.

*OMB Number:* 1545-0757.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 7941—Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

*Abstract:* Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6323A(c).

*Affected Public:* Individual or Household.

*Estimated Annual Burden Hours:* 8,650.

*OMB Number:* 1545-0806.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* EE-12-78 (Final) Non-Bank Trustees.

*Abstract:* IRC section 408(a)(2) permits an institution other than a bank to be the trustee of an individual retirement account (IRA). To do so, an application needs to be filed and various requirements need to be met. IRS uses the information to determine whether an institution qualifies to be a non-bank trustee.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 13.

*OMB Number:* 1545-0982.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* 26 CFR 301.9100-7T, Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986.

*Abstract:* Section 301.9100-7T lists certain elections that are provided by Tax Reform Act of 1986 and provides general rules regarding the time and the manner for making the elections. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 28,678.

*OMB Number:* 1545-1072.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8410—Allocation and Apportionment of Interest Expense and Certain Other Expenses (INTL-952-86).

*Abstract:* The regulations 864 provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 3,750.

*OMB Number:* 1545-1138.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD-8350—Requirements for Investments To Qualify Under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

*Abstract:* The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The recordkeepers will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,500.

*OMB Number:* 1545-1165.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Tax Information Authorization.

*Form:* 8821 and 8821-A.

*Abstract:* Form 8821 is used to appoint someone to receive or inspect certain tax information. Data is used identify appointees and to ensure that confidential information is not divulged to unauthorized persons. Form 8821-A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to local law enforcement in the event of a possible identity theft.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 147,800.

*OMB Number:* 1545-1443.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8686—Requirements To Ensure Collection of Section 2056A Estate Tax.

*Abstract:* The regulation provides guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under Section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOT'S). In order to ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. In addition, under certain circumstances the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 6,070.

*OMB Number:* 1545-1878.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IRS e-File Signature Authorization for an Exempt Organization.

*Form:* 8879-EO.

*Abstract:* Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 425,714.

*OMB Number:* 1545-2085.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Electronic Notice (e-Postcard).

*Form:* 990-N.

*Abstract:* Section 1223 of the Pension Protection Act of 2006, enacted on August 17, 2006, amended Internal Revenue Code (Code) section 6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990-N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990-EZ) because their gross receipts are normally \$25,000 or less.

*Affected Public:* Private Sector: Not-for-profit institutions.

*Estimated Annual Burden Hours:* 75,000.

*OMB Number:* 1545-2244.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2013-40, Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes.

*Abstract:* The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation caused by severe storms and tornadoes in the State of Oklahoma beginning May 18, 2013. This relief is being granted pursuant to the Service's authority under § 42(n) and § 1.42-13(a) of the Income Tax Regulations.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 25.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2013-28132 Filed 11-22-13; 8:45 am]

**BILLING CODE 4810-01-P**

## DEPARTMENT OF THE TREASURY

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### Internal Revenue Service (IRS)

*OMB Number:* 1545-0042.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application to Use LIFO Inventory Method.

*Form:* 970.

*Abstract:* Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the last-in, first-out (LIFO) inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 42,220.

*OMB Number:* 1545-0112.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 1099-INT, Interest Income.

*Form:* 1099-INT.

*Abstract:* Form 1099-INT is used for reporting interest income paid, as