

granted and fully abandoned the Line. If consummation has not been effected by WLC's filing of a notice of consummation by July 28, 2015, 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: July 21, 2014.

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

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

[FR Doc. 2014-17693 Filed 7-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

#### Notice and Request for Comments

**AGENCY:** Surface Transportation Board.

**ACTION:** 60-day notice of request for approval: Extension of Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

**SUMMARY:** The Surface Transportation Board (STB or Board), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public to take this opportunity to comment on the "Extension of Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery" for approval under the Paperwork Reduction Act of 1995, 44 U.S.C. 3501-3519 (PRA). This collection was developed as part of a Federal Government-wide effort to streamline the process for seeking feedback from the public on the Board's service delivery. This notice announces our intent to submit this collection to OMB for approval and solicits comments on specific aspects for the proposed information collection.

Comments are requested concerning: (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. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, disclose, or provide information to or for a Federal agency. This includes the time needed to review instructions; to develop, acquire, install, and utilize technology and systems for the purpose of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information; to train personnel and to be able to respond to a collection of information, to search data sources, to complete and review the collection of information; and to transmit or otherwise disclose the information. Submitted comments will be summarized and included in the Board's request for OMB approval.

#### Description of Collection

*Title:* Extension of Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*Abstract:* The proposed information collection activity provides a means to garner qualitative customer and stakeholder feedback in an efficient and timely manner, in accordance with the Administration's commitment to improving service delivery. By qualitative feedback we mean information that provides useful insights on perceptions and opinions, but not statistical surveys that yield quantitative results that can be generalized to the population of study. This feedback will provide insights into customer or stakeholder perceptions, experiences, and expectations; provide an early warning with issues about how the Board provides service to the public; or focus attention on areas where communication, training, or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative, and actionable communications between the Board and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

The solicitation of feedback will target areas such as: Timeliness, appropriateness, accuracy of information, courtesy, efficiency of service delivery, and resolution of issues with service delivery. Responses will be assessed to plan and inform efforts to improve or maintain the quality of service offered to the public. If this information is not collected, vital feedback from customers and stakeholders on the Board's services will be unavailable.

The Board will only submit a collection for approval under this generic clearance if it meets the following conditions:

- The collections are voluntary;
- The collections are low-burden for respondents (based on considerations of total burden hours, total number of respondents, or burden-hours per respondent) and are low-cost for both the respondents and the Federal Government;
- The collections are non-controversial and do not raise issues of concern to other Federal agencies;
- Any collection is targeted to the solicitation of opinions from respondents who have experience with the program or may have experience with the program in the near future;
- Personally identifiable information (PII) is collected only to the extent necessary and is not retained;
- Information gathered will be used only internally for general service improvement and program management purposes and not for release outside of the agency;
- Information gathered will not be used for the purpose of substantially informing influential policy decisions; and
- Information gathered will yield qualitative information, and the collections will not be designed or expected to yield statistically reliable results or used as though the results are generalizable to the population of study.

Feedback collected under this generic clearance provides useful information, but it does not yield data that can be generalized to the overall population. Such data uses would require more rigorous designs than the collections covered by this notice.

As a general matter, information collections will not result in any new system of records containing privacy information and will not ask questions of a sensitive nature, such as sexual behavior and attitudes, religious beliefs, and other matters that are commonly considered private.

*OMB Control Number:* 2140-0019.

*STB Form Number:* None.

*Type of Review:* Extension without change.

*Respondents:* Customers and stakeholders of the Board.

*Number of Respondents, Frequency, Estimated Time per Response, and Total Burden Hours:* A variety of instruments and platforms will be used to collect information from respondents. The estimated annual burden hours (277) are based on the number of collections we expect to conduct over the requested period for this clearance, as set forth in the table below.

## ESTIMATED ANNUAL REPORTING BURDEN

Type of collection	Number of respondents	Annual frequency per response	Hours per response	Total hours
Focus Group .....	15	1	2	30
Comment Card/Brief Survey .....	200	2	.17	67
Surveys .....	150	2	.6	180

**DATES:** Comments on this information collection should be submitted by September 26, 2014.

**ADDRESSES:** Direct all comments to Chris Oehrle, Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001, or to [PRA@stb.dot.gov](mailto:PRA@stb.dot.gov). When submitting comments, please refer to "Extension of Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery." For further information regarding this generic clearance, contact [PRA@stb.dot.gov](mailto:PRA@stb.dot.gov). [Federal Information Relay Service (FIRS) for the hearing impaired: (800) 877-8339.]

**SUPPLEMENTARY INFORMATION:** Under the PRA, a federal agency conducting or sponsoring a collection of information must display a currently valid OMB control number. Comments submitted in response to this notice may be made available to the public through the Board's Web site at <http://stb.dot.gov/stb/index.html>. For this reason, please do not include in your comments information of a confidential nature, such as sensitive personal information or proprietary information. If you send an electronic comment (e-file or email), your email address is automatically captured and may be accessed by the public through the Board's Web site as part of a service mailing list. Please note that responses to this public comment request containing any routine notice about the confidentiality of the communication will be treated as public comments that may be made available to the public notwithstanding the inclusion of the routine notice.

Dated: July 23, 2014.

**Jeffrey Herzig,**  
Clearance Clerk.

[FR Doc. 2014-17648 Filed 7-25-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

July 23, 2014.

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 August 27, 2014 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:* 1545-1465.

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

*Title:* TD 8668-(Final) Environmental Settlement Funds—Classification.

*Abstract:* Section 7701 and the regulations thereunder classify entities for federal tax purposes as partnerships, associations, and trusts. Section 671 requires a grantor treated as an owner of a portion of a trust to include items in income. This regulation provides reporting rules.

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

*Estimated Annual Burden Hours:* 2,000.

*OMB Number:* 1545-1548.

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

*Title:* Rev. Proc. 2013-30, Uniform Late S Corporation Election Revenue Procedure.

*Abstract:* The information will help the IRS determine whether a taxpayer

has met the requirements of the Revenue Procedure and whether a taxpayer has reasonable cause for failing to make a timely election. The collection is required to make a late election pursuant to this Revenue Procedure. This information will be used to determine whether the eligibility requirements for obtaining relief have been met.

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

*Estimated Annual Burden Hours:* 50,000.

*OMB Number:* 1545-1760.

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

*Title:* Payments From Qualified Education Programs (Under Sections 529 and 530).

*Form:* 1099-Q.

*Abstract:* Form 1099-Q, Payments From Qualified Education Programs (Under Sections 529 and 530), is used to report distributions from private and state qualified tuition programs as required under Internal Revenue Code sections 529 and 530. A Form 1099-Q is filed if you (a) are an officer or an employee, or the designee of an officer or employee, having control of a program established by a state or eligible educational institution; and (b) made a distribution from a qualified tuition program (QTP). A trustee of a Coverdell education savings account (ESA) must file Form 1099-Q to report distributions made from Coverdell ESAs. To lessen the burden for payers, Form 1099-Q was developed to report distributions from private and state qualified tuition programs. A copy of the Form 1099-Q must be furnished to the recipient.

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

*Estimated Annual Burden Hours:* 530,090.

*OMB Number:* 1545-1835.

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

*Title:* Application for Registration (for Certain Excise Tax Activities) and Questionnaires.

*Form:* 637.

*Abstract:* The authority for the requirement for registration is found in