

*FMVSS No. 209, Seat belt assemblies;* FNA commented that as pointed out by JK in their petition, some European market vehicles are equipped with four-point seat belt assemblies that do not comply with this standard. FNA contends that the belts could not simply be replaced by a registered importer, due to the absence of an anchorage on the B-pillar.

JK responded that all vehicles processed under this petition would need to be inspected for compliance and that all parts of the system are available.

NHTSA has decided that each conformity package must include photographic evidence that conforming safety belts have been installed in the vehicle. Safety belt anchorages are addressed in the following FMVSS No. 210 discussion.

*FMVSS No. 210, Seat belt assembly anchorages;* In its petition JK claims that the subject non-U.S. certified vehicles conform to FMVSS No. 210 as originally manufactured. FNA commented that European-market vehicles that were equipped with optional four point harnesses lack b-pillar anchorages which are necessary for the installation of compliant three point harnesses. FNA expresses concern about the ability of an RI to install this anchorage and ensure that it meets the performance requirements of the standard without Ferrari's templates and tools, which are only used during production.

JK responded that any vehicle found to be equipped with the optional belts and lacking the mentioned anchorage would have to be modified to meet this standard. JK further states that they will draw a template from the U.S. donor vehicle and that as a result all parts and engineering of the anchorage would then be identical to the Ferrari mounting point. JK asserts that less than one percent of production is equipped with the optional belts.

NHTSA has decided that conformity packages for vehicles that require modification must include a detailed description of the alterations made to achieve conformity with the standard. The description must include sufficient information to validate how the alterations allowed the vehicle to meet the requirements of the standard. This information must include photographic evidence that the modification was carried out, as well as testing and/or engineering analysis reports documenting how the RI has verified that the alterations will allow the vehicle to meet all applicable requirements of the standard.

*FMVSS No. 301 Fuel system integrity;* FNA stated that the modifications to the fuel system that JK identified in its

petition, while necessary to comply with emissions requirements, have no bearing on compliance with FMVSS No. 301.

JK responded that the rollover valves incorporated in the U.S. market system are an integral part of the fuel system integrity of the vehicle and necessary for compliance.

NHTSA has decided that the fuel system modifications are necessary to bring vehicles into compliance with the standard. Additionally, NHTSA has decided that each conformity package must include a detailed description of all modifications made to achieve conformity with the standard. This description must include part numbers for each part replaced and be supported with photographic evidence of the modifications made to achieve conformity.

*FMVSS No. 401 Interior trunk release;* FNA expressed agreement that the modifications noted in the petition are necessary to conform the vehicle. The company noted, however, that the reprogramming could only be completed with proprietary hardware and software which is not available to RI's and can only be obtained from Ferrari and/or FNA.

JK responded that it has the necessary programs from its U.S. model vehicle.

NHTSA has decided that each conformity package must include a description of how the programming changes were completed and how compliance was verified. Additionally, photographs, printouts, and/or screenshots, as practicable, must be submitted as proof that the reprogramming was carried out.

*49 CFR part 581, Bumper Standard;* FNA commented that in addition to the modifications noted by JK in its petition, additional bumper reinforcements would have to be installed in both the front and the rear of the vehicle.

JK responded that no comment was necessary.

NHTSA has decided that each conformity package must include a detailed description of all modifications made to achieve conformity with the standard, including necessary modifications to the bumper reinforcements. This description must include part numbers for each part replaced and be supported with photographic evidence of the modifications made to achieve conformity.

In addition to the information specified above, each conformity package must include evidence showing how the RI verified that the changes it made in loading or reprogramming

vehicle software to achieve conformity with each separate FMVSS, did not also cause the vehicle to fall out of compliance with any other applicable FMVSS.

#### Decision

Accordingly, on the basis of the foregoing, NHTSA hereby decides that model year 2010 European model Ferrari California passenger cars that were not originally manufactured to comply with all applicable FMVSS, are substantially similar to model year 2010 Ferrari California passenger cars manufactured for importation into and/or sale in the United States, and certified under 49 U.S.C. 30115, and are capable of being readily altered to conform to all applicable Federal Motor Vehicle Safety Standards.

#### Vehicle Eligibility Number for Subject Vehicles

The importer of a vehicle admissible under any final decision must indicate on the form HS-7 accompanying entry the appropriate vehicle eligibility number indicating that the vehicle is eligible for entry. VSP-570 is the vehicle eligibility number assigned to vehicles admissible under this notice of final decision.

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

**Jeffrey Giuseppe,**

*Director, Office of Vehicle Safety Compliance.*

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**BILLING CODE 4910-59-P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. AB 33 (Sub-No. 308X)]

#### Union Pacific Railroad Company— Discontinuance of Service Exemption—in Cochise County, AZ.

Union Pacific Railroad Company (UP) has filed a verified notice of exemption under 49 CFR 1152 subpart F—*Exempt Abandonments and Discontinuances of Service* to discontinue service over a 48.03-mile portion of a rail line known as the Curtiss Branch, from milepost 1040.15 at Curtiss, to milepost 1084.0 at Naco, in Cochise County, Ariz. (the Line).<sup>1</sup> The Line traverses United States Postal Service Zip Codes 85602, 85630,

<sup>1</sup> UP states there is a milepost overlap equation (milepost 1050.57 = milepost 1046.39). The Line segment from Curtiss at milepost 1040.15 to Fairbank at milepost 1050.57 is 10.42 miles, and the Line segment from Fairbank at milepost 1046.39 to Naco at milepost 1084.0 is 37.61 miles, a total distance of 48.03 miles.

85616, 85638, 85635, 85615, 85603, and 85620.

The verified notice states that the Line's previous owner sought and received abandonment authority for the Line<sup>2</sup> and salvaged the track structure on the Line, but did not consummate the abandonment and instead sold the Line to UP.<sup>3</sup> UP has certified that: (1) No local traffic has moved over the Line for at least two years; (2) no overhead traffic has moved over the Line for at least two years; (3) no formal complaint filed by a user of rail service on the Line (or by a state or local government entity acting on behalf of such user) regarding cessation of service over the Line is pending either with the Surface Transportation Board (Board) or with any U.S. District Court or has been decided in favor of complainant within the two-year period; and (4) the requirements at 49 CFR 1105.12 (newspaper publication) and 49 CFR 1152.50(d)(1) (notice to governmental agencies) have been met.

As a condition to this exemption, any employee adversely affected by the discontinuance shall be protected under *Oregon Short Line Railroad—Abandonment Portion Goshen Branch Between Firth & Ammon, in Bingham & Bonneville Counties, Idaho*, 360 I.C.C. 91 (1979). To address whether this condition adequately protects affected employees, a petition for partial revocation under 49 U.S.C. 10502(d) must be filed.

Provided no formal expression of intent to file an offer of financial assistance (OFA) to subsidize continued rail service has been received, this exemption will become effective on June 3, 2015, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues and formal expressions of intent to file an OFA to subsidize continued rail service under 49 CFR 1152.27(c)(2),<sup>4</sup> must be filed by May 14, 2015.<sup>5</sup> Petitions to reopen must be filed by May 26, 2015, with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001.

A copy of any petition filed with the Board should be sent to UP's representative: Mack H. Shumate, Jr., Senior General Attorney, Union Pacific

<sup>2</sup> *San Pedro R.R. Operating Co.—Aban. Exemption—in Cochise Cnty., Ariz.*, AB 1081X (STB served Feb. 3, 2006).

<sup>3</sup> *Union Pac. R.R.—Acquis. & Operation Exemption—San Pedro R.R. Operating Co.*, FD 35666 (STB served Sept. 7, 2012).

<sup>4</sup> Each OFA must be accompanied by the filing fee, which is currently set at \$1,600. See 49 CFR 1002.2(f)(25).

<sup>5</sup> Because this is discontinuance proceeding and not an abandonment, trail use/rail banking and public use conditions are not appropriate.

Railroad, 101 North Wacker Drive, Room 1920, Chicago, IL 60606.

If the verified notice contains false or misleading information, the exemption is void *ab initio*.

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

Decided: April 29, 2015.

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

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

[FR Doc. 2015-10349 Filed 5-1-15; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure

**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 Rev. Proc. 2008-60, Election Involving the Repeal of the Bonding Requirement.

**DATES:** Written comments should be received on or before July 6, 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.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

#### SUPPLEMENTARY INFORMATION:

■ **Title:** Election Involving the Repeal of the Bonding Requirement under § 42(j)(6).

**OMB Number:** 1545-2120.

**Revenue Procedure Number:** 2008-60.

**Abstract:** This revenue procedure affects taxpayers who are maintaining a surety bond or a Treasury Direct Account (TDA) to satisfy the low-

income housing tax credit recapture exception in § 42(j)(6) of the Internal Revenue Code (the Code), as in effect on or before July 30, 2008. This revenue procedure provides the procedures for taxpayers to follow when making the election under section 3004(i)(2)(B)(ii) of the Housing Assistance Tax Act of 2008 (Pub. L. 110-289) (the Act) to no longer maintain a surety bond or a TDA to avoid recapture.

**Current Actions:** There is no change to this Revenue Procedure.

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

**Affected Public:** Individuals and Households, Businesses and other for-profit organizations.

**Estimated Number of Respondents:** 7810.

**Estimated Time Per Respondent:** 1 hours.

**Estimated Total Annual Burden Hours:** 7810.

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.