DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. FD 35946]

Flatiron Rail Inc.—Lease and Operation Exemption—Yreka Western Railroad Company

Flatiron Rail Inc. (FRINC), a noncarrier, has filed a verified notice of exemption under 49 CFR 1150.31 to acquire by lease from Yreka Western Railroad Company (YW) and to operate 10.2 miles of railroad between mileposts 0.0 near Yreka and 10.2 near Montaque, in Siskiyou County, Cal.

The transaction may be consummated on or after August 30, 2015, the effective date of the exemption (30 days after the exemption was filed).

FRINC certifies that, as a result of this transaction, its projected revenues will not result in the creation of a Class II or Class I rail carrier and will not exceed $5 million.

FRINC states that on July 21, 2015, it entered into a memorandum of understanding (memorandum) with YW for FRINC to lease and operate the railroad with an option to purchase the rail line. FRINC certifies that the memorandum contains no interchange commitment between the parties.

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

The transaction may be consummated on or after August 30, 2015, the effective date of the exemption (30 days after the exemption was filed).

An original and 10 copies of all pleadings, referring to Docket No. FD 35946, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423–0001. In addition, a copy must be served on Fritz R. Kahn, 1919 M St. NW., 7th Floor, Washington, DC 20036.

Board decisions and notices are available on our Web site at WWW.STB.DOT.GOV.

Decided: August 11, 2015.

By the Board, Rachel D. Campbell, Administrator; Daniel R. Elliott, Deputy Administrator; and David M. Denney, Deputy Administrator.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2009–14

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 Revenue Procedure 2009–14, Pre-filing Agreement Program.

DATES: Written comments should be received on or before October 13, 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 regulations should be directed to R. Joseph Durbala at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 317–5746, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Pre-filing Agreement Program.

OMB Number: 1545–1684.


Abstract: This revenue procedure permits a taxpayer under the jurisdiction of the Large Business and International Division (LB&I) to request that the Service examine specific issues relating to tax returns before those returns are filed. This revenue procedure provides the framework within which a taxpayer and the Service may work together in a cooperative environment to resolve, after examination, issues accepted into the program. If the taxpayer and the Service are able to resolve the examined issues before the returns that they affect are filed, this revenue procedure authorizes the taxpayer and the Service to memorialize their agreement by executing an LB&I Pre-Filing Agreement (PFA).