DEPARTMENT OF TRANSPORTATION

Saint Lawrence Seaway Development Corporation

Advisory Board; Notice of Meeting

Pursuant to Section 10(a)(2) of the Federal Advisory Committee Act (Pub. L. 92–463; 5 U.S.C. App. I), notice is hereby given of a meeting of the Advisory Board of the Saint Lawrence Seaway Development Corporation (SLSDC), to be held from 8:00 a.m. to 10:00 a.m. (EDT) on Tuesday, September 1, 2015, at Duluth Seaway Port Authority, 1200 Port Terminal Road, Duluth, Minnesota 55802.

The agenda for this meeting will be as follows: Opening Remarks; Consideration of Minutes of Past Meeting; Quarterly Report; Old and New Business; Closing Discussion; Adjournment.

Attendance at the meeting is open to the interested public but limited to the space available. With the approval of the Administrator, members of the public may present oral statements at the meeting. Persons wishing further information should contact, not later than Thursday, August 27, 2015, Carrie Lavigne, Chief Counsel, 2015. Any member of the public may present a written statement to the Advisory Board at any time.

Issued in Washington, DC, on August 11, 2015, under authority delegated in 49 CFR 1.97.

Alan K. Mayberry,
Deputy Associate Administrator for Policy and Programs.

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 Montaquie, 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. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Petitions to stay must be filed no later than August 21, 2015 (at least 7 days before the exemption becomes effective).

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, Decided: August 11, 2015.

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).

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Current Actions: There are no changes to the total burden previously approved for this collection. However, updates are being requested to the estimated number of respondents/recordkeepers and the estimated time per response to be more consistent with taxpayer timeframes. We are making this submission for renewal purposes.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents/Recordkeepers: 18.

Estimated Time per Response: 729 hours, 40 minutes.

Estimated Total Annual Burden Hours: 13,134.

The following paragraph applies to all the collections of information covered by this notice:

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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 become a matter of public record. Comments are invited on:

- [408x222]Continuation of its multi-year study of statutory and guideline definitions relating to the nature of a defendant’s prior conviction (e.g., “crime of violence,” “aggravated felony,” “violent felony,” “drug trafficking offense,” and “felony drug offense”) and the impact of such definitions on the relevant statutory and guideline provisions (e.g., career offender, illegal reentry, and armed career criminal), possibly including recommendations to Congress on any statutory changes that may be appropriate.
- [408x241](5) Continuation of its multi-year study of recidivism, including (A) examination of circumstances that correlate with increased or reduced recidivism; (B) possible development of recommendations for using information obtained from such study to reduce costs of incarceration and overcapacity of prisons; and (C) consideration of any amendments to such guidelines that may be appropriate in light of the information obtained from such study.
- [408x281](6) Continuation of its multi-year study of recidivism, including (A) examination of circumstances that correlate with increased or reduced recidivism; (B) possible development of recommendations for using information obtained from such study to reduce costs of incarceration and overcapacity of prisons; and (C) consideration of any amendments to the Guidelines Manual that may be appropriate in light of the information obtained from such study.
- [408x301](4) Continuation of its study of the guidelines applicable to immigration offenses and related criminal history rules, and consideration of any amendments to such guidelines that may be appropriate in light of the information obtained from such study.
- [408x330](3) Continuation of its multi-year study of recidivism, including (A) examination of circumstances that correlate with increased or reduced recidivism; (B) possible development of recommendations for using information obtained from such study to reduce costs of incarceration and overcapacity of prisons; and (C) consideration of any amendments to the Guidelines Manual that may be appropriate in light of the information obtained from such study.
- [408x370]Continuation of its study of the guidelines applicable to immigration offenses and related criminal history rules, and consideration of any amendments to such guidelines that may be appropriate in light of the information obtained from such study.
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