

would assume the status and obligations of a common carrier to provide service upon a reasonable demand. According to RSRL, the parties are finalizing, and will shortly execute, an agreement providing for NSR's donation of the approximately 2.42-mile line to RRSL.

RSRL certifies that the proposed transaction would not involve a provision or agreement that would limit RSRL's ability to interchange with a third-party connecting carrier. RSRL states that it will connect and interchange with NSR in the vicinity of milepost 6.92.

RSRL also certifies that its projected annual revenues as a result of this transaction will not result in RSRL becoming a Class I or Class II rail carrier and states that its projected annual revenues will not exceed \$5 million.

The transaction is expected to be consummated on or after January 17, 2016, the effective date of the exemption (30 days after the verified notice was filed).

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 January 8, 2016 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35976, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy of each pleading must be served on Robert A. Wimbish, Fletcher & Sippel LLC, 29 South Wacker Drive, Suite 920, Chicago, IL 60606.

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

Decided: December 23, 2015.

By the Board, Julia M. Farr, Acting Director, Office of Proceedings.

**Raina S. Contee,**  
Clearance Clerk.

[FR Doc. 2015-32959 Filed 12-30-15; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Prompt Payment Interest Rate; Contract Disputes Act

**AGENCY:** Bureau of the Fiscal Service, Treasury.

**ACTION:** Notice.

**SUMMARY:** For the period beginning January 1, 2016, and ending on June 30, 2016, the prompt payment interest rate is 2½ per centum per annum.

**ADDRESSES:** Comments or inquiries may be mailed to: E-Commerce Division, Bureau of the Fiscal Service, 401 14th Street SW., Room 306F, Washington, DC 20227. Comments or inquiries may also be emailed to [PromptPayment@fiscal.treasury.gov](mailto:PromptPayment@fiscal.treasury.gov).

**DATES:** Effective January 1, 2016, to June 30, 2016.

**FOR FURTHER INFORMATION CONTACT:** Thomas M. Burnum, E-Commerce Division, (202) 874-6430; or Thomas Kearns, Attorney-Advisor, Office of the Chief Counsel, (202) 874-7036.

**SUPPLEMENTARY INFORMATION:** An agency that has acquired property or service from a business concern and has failed to pay for the complete delivery of property or service by the required payment date shall pay the business concern an interest penalty. 31 U.S.C. 3902(a). The Contract Disputes Act of 1978, Sec. 12, Public Law 95-563, 92 Stat. 2389, and the Prompt Payment Act, 31 U.S.C. 3902(a), provide for the calculation of interest due on claims at the rate established by the Secretary of the Treasury.

The Secretary of the Treasury has the authority to specify the rate by which the interest shall be computed for interest payments under section 12 of the Contract Disputes Act of 1978 and under the Prompt Payment Act. Under the Prompt Payment Act, if an interest penalty is owed to a business concern, the penalty shall be paid regardless of whether the business concern requested payment of such penalty. 31 U.S.C. 3902(c)(1). Agencies must pay the interest penalty calculated with the interest rate, which is in effect at the time the agency accrues the obligation to pay a late payment interest penalty. 31 U.S.C. 3902(a). "The interest penalty shall be paid for the period beginning on the day after the required payment date and ending on the date on which payment is made." 31 U.S.C. 3902(b).

Therefore, notice is given that the Secretary of the Treasury has determined that the rate of interest applicable for the period beginning January 1, 2016, and ending on June 30, 2016, is 2½ per centum per annum.

**David A. Lebryk,**  
Fiscal Assistant Secretary.

[FR Doc. 2015-32957 Filed 12-30-15; 8:45 am]

**BILLING CODE 4810-AS-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

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 February 1, 2016 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 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).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0771.

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

*Title:* TD 8864 (Final); EE-63-88 (Final and temp regulations) Taxation of Fringe Benefits and Exclusions From Gross Income for Certain Fringe Benefits; IA-140-86 (Temporary) Fringe Benefits.

*Abstract:* This regulation provides guidance on the tax treatment of taxable and nontaxable fringe benefits and general and specific rules for the valuation of taxable fringe benefits in accordance with Code sections 61 and 132 and provides guidance on exclusions from gross income for certain fringe benefits (IA-140-86). This regulation provides guidance relating to the requirement that any deduction or credit with respect to business travel, entertainment, and gift expenses be substantiated with adequate records in accordance with Code section 274(d).

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

*Estimated Annual Burden Hours:* 37,922,688.

*OMB Number:* 1545–1353.

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

*Title:* TD 8517: Debt Instruments With Original Discount; Imputed Interest on Deferred Payment Sales or Exchanges of Property; TD 9599: Property Traded on an Established Market.

*Abstract:* This document contains regulations relating to the tax treatment of debt instruments with original issue discount and the imputation of interest on deferred payments under certain contracts for the sale or exchange of property and determining when property is traded on an established market for purposes of determining the issue price of a debt instrument. The regulations provide needed guidance to holders and issuers of debt instruments.

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

*Estimated Annual Burden Hours:* 195,500.

*OMB Number:* 1545–1520.

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

*Title:* Revenue Procedures 2016–4 (Letter Rulings), 2011–5 (Technical Advice), 2016–6 (Determination Letters), and 2016–8 (User Fees).

*Abstract:* The information requested in Revenue Procedures 2016–4, 2011–5, 2016–6, and 2016–8 is required to enable the Internal Revenue Service to give advice on filing letter ruling, determination letter, and technical advice requests, to process such requests, and to determine the amount of any user fees.

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

*Estimated Annual Burden Hours:* 45,787.

*OMB Number:* 1545–1809.

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

*Title:* Credit for Employer-Provided Childcare Facilities and Services.

*Form:* 8882.

*Abstract:* Qualified employers use Form 8882 to request a credit for employer-provided childcare facilities and services. Section 45F provides credit based on costs incurred by an employer in providing childcare facilities and resource and referral services. The credit is 25% of the qualified childcare expenditures plus 10% of the qualified childcare resource and referral expenditures for the tax year, up to a maximum credit of \$150,000 per tax year.

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

*Estimated Annual Burden Hours:* 1,053.

*OMB Number:* 1545–2002.

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

*Title:* Notice 2006–25 (superseded by Notice 2007–53), Qualifying Gasification Project Program.

*Abstract:* This notice establishes the qualifying gasification project under Section 48B of the Internal Revenue Code. This notice provides the time and manner for a taxpayer to apply for an allocation of qualifying gasification project credits.

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

*Estimated Annual Burden Hours:* 1,700.

*OMB Number:* 1545–2003.

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

*Title:* Notice 2006–24, Qualifying Advanced Coal Project Program.

*Abstract:* Notice 2006–24 establishes the qualifying advanced coal project program under Sec. 48A of the Internal Revenue Code. The notice provides the time and manner for a taxpayer to apply for an allocation of qualifying advanced coal project credits and, once the taxpayer has received this allocation, the time and manner for the taxpayer to file for a certification of its qualifying advanced coal project.

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

*Estimated Annual Burden Hours:* 4,950.

*OMB Number:* 1545–2141.

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

*Title:* Notice 2009–31—Election and Notice Procedures for Multiemployer Plans under Sections 204 and 205 of WREERA.

*Abstract:* The guidance in this notice implements temporary, elective relief under the Workers, Retirees, and Employers Relief Act of 2008 (WREERA), which was enacted December 2008 for multi-employer pension plans from certain funding requirements.

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

*Estimated Annual Burden Hours:* 1,600.

*OMB Number:* 1545–2143.

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

*Title:* Notice 2009–26, Build America Bonds and Direct Payment Subsidy Implementation.

*Abstract:* This Notice provides guidance on the tax incentives for Build America Bonds under § 54AA of the Internal Revenue Code (“Code”) and the

implementation plans for the refundable credit payment procedures for these bonds. It includes guidance on the modified Build America Bond program for Recovery Zone Economic Development Bonds under § 1400U–2 of the Code. The Notice also provides guidance on the initial refundable credit payment procedures, required elections, and information reporting and solicits public comments on the refundable credit payment procedures for these bonds. This Notice is intended to facilitate prompt implementation of the Build America Bond program and to enable state and local governments to begin issuing these bonds for authorized purposes to promote economic recovery and job creation.

*Affected Public:* State, Local, and Tribal Governments.

*Estimated Annual Burden Hours:* 15,000.

*OMB Number:* 1545–2155.

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

*Title:* TD 9469 (REG–102822–08) Section 108 Reduction of Tax Attributes for S Corporations.

*Abstract:* The regulation provides guidance to S corporations that must reduce their tax attributes under section 108(b) of the Internal Revenue Code for taxable years in which an S corporation incurs discharge of indebtedness income that is excluded under section 108(a). The regulations will affect S corporations and their shareholders. The collection of information in the regulations requires shareholders to inform the S corporation of a shareholder-level tax attribute that the S corporation must reduce under section 108(b). Following the tax attribute reduction, the S corporation must inform the shareholders of the remaining balance, if any, of the shareholder’s tax attribute.

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

*Estimated Annual Burden Hours:* 1,000.

*OMB Number:* 1545–2262.

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

*Title:* Form 5498–QA (ABLE Account Contribution Information) and 1099–QA (Distributions from ABLE Accounts).

*Form:* 5498–QA, 1099–QA.

*Abstract:* This form will be used to report the contributions of Achieving a Better Life Experience (ABLE) accounts under IRC 529A. IRS uses the information to verify compliance with the reporting rules and to verify that the recipient has included the proper

amount of income on his or her income tax return.

*Affected Public:* Private Sector: Businesses or other for-profits; farms; Not-for-profit institutions.

*Estimated Annual Burden Hours:* 3,600.

Dated: December 28, 2015.

**Dawn D. Wolfgang,**

Treasury PRA Clearance Officer.

[FR Doc. 2015-32913 Filed 12-30-15; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

**AGENCY:** Department of the Treasury.

**ACTION:** Notice.

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 February 1, 2016 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 may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

#### Alcohol and Tobacco Tax and Trade Bureau (TTB)

*OMB Number:* 1513-0004.

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

*Title:* Authorization to Furnish Financial Information and Certificate of Compliance.

*Form:* TTB F 5030.6.

*Abstract:* The TTB regulations require applicants for alcohol and tobacco permits to provide certain information regarding the money used to finance the business. The Right to Financial Privacy

Act of 1978 (the Act; 12 U.S.C. 3401 *et seq.*) limits government access to records held by financial institutions, provides for certain procedures to gain access to such information, and requires that government agencies certify to a financial institution that the agency has complied with all provisions of the Act. To comply with the requirements of the Act, TTB F 5030.6 acts as both a customer authorization to their financial institution providing TTB with the authority to receive the customer's financial information and as the required certification by TTB to the financial institution that it has complied with the Act's provisions.

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

*Estimated Annual Burden Hours:* 240.

*OMB Number:* 1513-0089.

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

*Title:* Records Supporting Drawback Claims on Eligible Articles Brought into the United States from Puerto Rico or the Virgin Islands (TTB REC 5530/3).

*Abstract:* TTB uses the records required to be kept under this information collection to verify claims for drawback of the Federal excise tax paid on eligible articles (generally nonbeverage products) brought into the United States from Puerto Rico and the U.S. Virgin Islands.

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

*Estimated Annual Burden Hours:* 160.

Dated: December 28, 2015.

**Dawn D. Wolfgang,**

Treasury PRA Clearance Officer.

[FR Doc. 2015-32912 Filed 12-30-15; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0118]

### Proposed Information Collection (Transfer of Scholastic Credit (Schools) (FL-315)) Activity: Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register**

concerning each proposed collection of information, including each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on information needed for students to transfer course credit from one school to another school.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before February 29, 2016.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M33), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. "2900-0118" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:**

Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-21), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Transfer of Scholastic Credit (Schools)—(FL 22-315).

*OMB Control Number:* 2900-0118.

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

*Abstract:* VA FL 22-315 is used when a student is receiving Department of Veterans Affairs (VA) education benefits while enrolled at two training institutions at the same time. The institution at which the student pursues his approved program of education must