

information, please see **FOR FURTHER INFORMATION CONTACT** below.

DATES: Completed donation applications must be received on or before July 7, 2014. MARAD will not consider completed donation applications filed after this date.

ADDRESSES: You may submit completed donation applications identified as the ex-USNS COMET by any of the following methods:

- Email: Shawn.Ireland@dot.gov or (202) 366-5787. Include the ex-USNS COMET in the subject line of the message.

- Overnight Mail: U.S. Department of Transportation, Maritime Administration, Office of Ship Disposal Program (MAR-640), 1200 New Jersey Avenue SE., Washington, DC 20590, Attention: Shawn Ireland.

FOR FURTHER INFORMATION CONTACT:

Please visit the MARAD Ship Donation Program at http://www.marad.dot.gov/ships_shipping_landing_page/ship_disposal_program/ship_donation_program/Ship_Donation_Program.htm or contact Shawn Ireland, Office of Ship Disposal, Maritime Administration, at (202) 366-5787.

SUPPLEMENTARY INFORMATION:

Background

The ex-USNS COMET is considered to be the first purpose-built oceangoing “roll-on/roll-off” vessel. Roll-on/roll-off, or Ro/Ro, describes how wheeled-vehicular cargo is loaded and unloaded. This method was first developed during WWII for amphibious assault operations using short range landing craft. In the postwar period, the concept was refined and expanded beyond the assault class to include the rapid delivery by ship of vehicles carrying military supplies and equipment that could be immediately driven into forward staging areas. This eventually led to the development of the commercial Ro/Ro trade, particularly for cars and light trucks. The ex-USNS COMET has been nicknamed the “Mother of All Ro/Ros” in honor of its pioneering design.

The ex-USNS COMET operated as part of the common user fleet of the Military Sea Transportation Service (MSTS), later the Military Sealift Command (MSC). The vessel was designed by the naval architectural firm founded in 1920 by George G. Sharp. Sharp was a chief surveyor of the American Bureau of Shipping, and later designed many notable vessels, including the first nuclear-powered cargo-passenger vessel and National Historic Landmark N/S SAVANNAH. COMET influenced the design of future generations of roll-on/roll-off vessels,

particularly USNS METEOR, which is a larger version of the ex-USNS COMET. It is the lone ship of its class.

(**AUTHORITY:** The National Defense Authorization Act for Fiscal Year 2004, § 3512 of Pub. L. 108-136.)

By Order of the Maritime Administrator.

Julie P. Agarwal,

Secretary, Maritime Administration.

[FR Doc. 2014-07671 Filed 4-4-14; 8:45 am]

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DEPARTMENT OF TRANSPORTATION

Surface Transportation Board

[Docket No. AB 290 (Sub-No. 361X)]

**Norfolk Southern Railway Company—
Abandonment Exemption—in Prince
Edward County, VA**

Norfolk Southern Railway Company (NSR) has filed a verified notice of exemption under 49 CFR pt. 1152 subpart F—*Exempt Abandonments* to abandon approximately 1 mile of rail line located in Prince Edward County, Va., extending from milepost N 167.9 (near the intersection of Pamplin Road/US Rte. 460 Bypass and Heights School Road) to milepost N 168.9 (0.6 miles east of the Appomattox County-Prince Edward County line), all of which is located in the Town of Pamplin City (the Line). The Line traverses United States Postal Service Zip Code 23958.

NSR 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 and that overhead traffic, if there were any, could be rerouted over other lines; (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 either is pending 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 1105.7(c) (environmental report), 49 CFR 1105.11 (transmittal letter), 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 abandonment 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) has been received, this exemption will be effective on May 7, 2014, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,¹ formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),² and trail use/rail banking requests under 49 CFR 1152.29 must be filed by April 17, 2014. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by April 28, 2014, 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 NSR's representative: William A. Mullins, Baker & Miller PLLC, 2401 Pennsylvania Ave. NW., Suite 300, Washington, DC 20037.

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

NSR has filed a combined environmental and historic report that addresses the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by April 11, 2014. Interested persons may obtain a copy of the EA by writing to OEA (Room 1100, Surface Transportation Board, Washington, DC 20423-0001) or by calling OEA at (202) 245-0305. Assistance for the hearing impaired is available through the Federal Information Relay Service at (800) 877-8339. Comments on environmental and historic preservation matters must be filed within 15 days after the EA becomes available to the public.

Environmental, historic preservation, public use, or trail use/rail banking conditions will be imposed, where appropriate, in a subsequent decision.

Pursuant to the provisions of 49 CFR 1152.29(e)(2), NSR shall file a notice of consummation with the Board to signify that it has exercised the authority granted and fully abandoned the Line. If consummation has not been effected by

¹ The Board will grant a stay if an informed decision on environmental issues (whether raised by a party or by the Board's Office of Environmental Analysis (OEA) in its independent investigation) cannot be made before the exemption's effective date. See *Exemption of Out-of-Serv. Rail Lines*, 5 I.C.C. 2d 377 (1989). Any request for a stay should be filed as soon as possible so that the Board may take appropriate action before the exemption's effective date.

² Each OFA must be accompanied by the filing fee, which is currently set at \$1,600. See 49 CFR 1002.2(f)(25).

NSR's filing of a notice of consummation by April 7, 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.

Decided: April 2, 2014.

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

Derrick A. Gardner,
Clearance Clerk.

[FR Doc. 2014-07719 Filed 4-4-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099-LTC

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 Form 1099-LTC, Long-term Care and Accelerated Death Benefits.

DATES: Written comments should be received on or before June 6, 2014 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 form and instructions should be directed to Kerry Dennis at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Long-Term Care and Accelerated Death Benefits.

OMB Number: 1545-1519.

Form Number: 1099-LTC.

Abstract: Payers of benefits under a qualified long-term care insurance contract, and any payer of accelerated death benefits under a life insurance contract are required to report the gross

amount of such benefits made to a payee in a tax year (Section 6050Q). Form 1099-LTC is used to report the gross amount of Long term Care benefits.

Current Actions: There are no changes being made to the form at this time, however the Department has updated the burden associated with the ICR to reflect its most recent data on Form 1099-LTC filings. We estimate 213,453 additional filings which will increase our estimates from 79,047 to 292,500. The estimate is based on updated filing projections and previous year filings. There are no additional program changes that will affect the burden estimates.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit organizations, individuals or households, not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Responses: 292,500.

Estimated Time per Response: 13 minutes.

Estimated Total Annual Burden Hours: 67,275.

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.

Approved: March 19, 2014.

R. Joseph Durbala,
IRS Reports Clearance Officer.

[FR Doc. 2014-07726 Filed 4-4-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1065, 1065-X and schedules.

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 Form 1065 (U.S. Return of Partnership Income), 1065X (Amended Return or Administrative Adjustment Request), Schedule C (Additional Information for Schedule M-3 Filers), Schedule D (Capital Gains and Losses), Schedule K-1 (Partner's Share of Income, Credits, Deductions and Other Items), Schedule L (Balance Sheets per Books), Schedule M-1 (Reconciliation of Income (Loss) per Books With Income (Loss) per Return), Schedule M-2 (Analysis of Partners' Capital Accounts), Schedule M-3 (Net Income (Loss) Reconciliation for Certain Partnerships), and Schedule B-1, Information on Partners Owning 50% or More of Partnerships).

DATES: Written comments should be received on or before June 6, 2014 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 form(s) and instructions should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 1065 (U.S. Return of Partnership Income), 1065X (Amended Return or Administrative Adjustment Request), Schedule C (Additional