

in the HAL Step-Up Rebate will prevent any possible confusion. The Exchange also believes that moving the listing of XEO in footnote 6 and specifically listing out VIX separate from the other VOLATILITY INDEXES will prevent any possible confusion. Indeed, the Exchange believes that all of the non-substantive changes proposed herein will prevent possible confusion. The prevention of possible confusion serves to remove impediments to and perfect the mechanism of a free and open market and a national market system, and, in general, to protect investors and the public interest.

#### *B. Self-Regulatory Organization's Statement on Burden on Competition*

CBOE does not believe that the proposed rule change will impose any burden on competition that is not necessary or appropriate in furtherance of the purposes of the Act. The Exchange does not believe that the proposed application of the VIX options fees structure to VXST options will impose any burden on intramarket competition that is not necessary or appropriate in furtherance of the purposes of the Act because market participants will be assessed the same fees for VXST options as are assessed to VIX options (with the two exceptions described above), and all qualifying market participants will be assessed the relevant fees equally. The Exchange does not believe that the proposed application of the VIX options fees structure to VXST options will impose any burden on intermarket competition that is not necessary or appropriate in furtherance of the purposes of the Act because VXST options will only be listed on CBOE, and the proposed fees only apply to trading on CBOE. The Exchange does not believe that the non-substantive changes proposed herein will impose any burden on competition that is not necessary or appropriate in furtherance of the purposes of the Act because these are merely non-substantive clarifying changes intended to prevent confusion and are not intended for competitive purposes.

#### *C. Self-Regulatory Organization's Statement on Comments on the Proposed Rule Change Received From Members, Participants, or Others*

The Exchange neither solicited nor received comments on the proposed rule change.

### **III. Date of Effectiveness of the Proposed Rule Change and Timing for Commission Action**

The foregoing rule change has become effective pursuant to Section 19(b)(3)(A)

of the Act<sup>12</sup> and paragraph (f) of Rule 19b-4<sup>13</sup> thereunder. At any time within 60 days of the filing of the proposed rule change, the Commission summarily may temporarily suspend such rule change if it appears to the Commission that such action is necessary or appropriate in the public interest, for the protection of investors, or otherwise in furtherance of the purposes of the Act. If the Commission takes such action, the Commission will institute proceedings to determine whether the proposed rule change should be approved or disapproved.

### **IV. Solicitation of Comments**

Interested persons are invited to submit written data, views and arguments concerning the foregoing, including whether the proposal is consistent with the Act. Comments may be submitted by any of the following methods:

#### *Electronic Comments*

- Use the Commission's Internet comment form (<http://www.sec.gov/rules/sro.shtml>); or
- Send an email to [rule-comments@sec.gov](mailto:rule-comments@sec.gov). Please include File Number SR-CBOE-2014-037 on the subject line.

#### *Paper Comments*

- Send paper comments in triplicate to Secretary, Securities and Exchange Commission, 100 F Street NE., Washington, DC 20549-1090.

All submissions should refer to File Number SR-CBOE-2014-037. This file number should be included on the subject line if email is used. To help the Commission process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/sro.shtml>). Copies of the submission, all subsequent amendments, all written statements with respect to the proposed rule change that are filed with the Commission, and all written communications relating to the proposed rule change between the Commission and any person, other than those that may be withheld from the public in accordance with the provisions of 5 U.S.C. 552, will be available for Web site viewing and printing in the Commission's Public Reference Room, 100 F Street NE., Washington, DC 20549, on official business days between the hours of 10:00 a.m. and 3:00 p.m. Copies of the filing also will be available for

<sup>12</sup> 15 U.S.C. 78s(b)(3)(A).

<sup>13</sup> 17 CFR 240.19b-4(f).

inspection and copying at the principal office of the Exchange. All comments received will be posted without change; the Commission does not edit personal identifying information from submissions. You should submit only information that you wish to make available publicly. All submissions should refer to File Number SR-CBOE-2014-037 and should be submitted on or before May 15, 2014.

For the Commission, by the Division of Trading and Markets, pursuant to delegated authority.<sup>14</sup>

**Kevin M. O'Neill,**

*Deputy Secretary.*

[FR Doc. 2014-09293 Filed 4-23-14; 8:45 am]

**BILLING CODE 8011-01-P**

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## **DEPARTMENT OF TRANSPORTATION**

### **Surface Transportation Board**

**[Docket No. AB 55 (Sub-No. 734X)]**

#### **CSX Transportation, Inc.— Abandonment Exemption—in Butler County, Ohio**

CSX Transportation, Inc. (CSXT) has filed a verified notice of exemption under 49 CFR part 1152, subpart F—*Exempt Abandonments* to abandon approximately 2.96 miles of rail line on its Northern Region, Louisville Division, Indianapolis Subdivision, between milepost BDA 0.0 and the end of the track at approximately milepost BDA 2.96 in Hamilton, Butler County, OH. The line traverses United States Postal Service Zip Code 21740.

CSXT has certified that: (1) No local traffic has moved over the line for at least two years; (2) any overhead traffic on the line can 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*

<sup>14</sup> 17 CFR 200.30-3(a)(12).

*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 24, 2014, unless stayed pending reconsideration. Petitions to stay that do not involve environmental issues,<sup>1</sup> formal expressions of intent to file an OFA under 49 CFR 1152.27(c)(2),<sup>2</sup> and trail use/rail banking requests under 49 CFR 1152.29 must be filed by May 5, 2014. Petitions to reopen or requests for public use conditions under 49 CFR 1152.28 must be filed by May 14, 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 CSXT's representative: Louis E. Gitomer, 600 Baltimore Avenue, Suite 301, Towson, MD 21204.

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

CSXT has filed environmental and historic reports that address the effects, if any, of the abandonment on the environment and historic resources. OEA will issue an environmental assessment (EA) by April 29, 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), CSXT 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 CSXT's filing of a notice of consummation by April 24, 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 22, 2014.

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

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2014-09415 Filed 4-23-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 21, 2014.

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 May 27, 2014 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 8141, 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 emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

**OMB Number:** 1545-0901.

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

**Title:** Mortgage Interest Statement.  
**Form:** Form 1098.

**Abstract:** Form 1098 is used to report mortgage interest (including points) of \$600 or more received from an

individual during the year in the course of a mortgagor's trade or business.

**Affected Public:** Businesses or other for-profit organizations.

**Estimated Annual Burden Hours:** 8,038,699.

**OMB Number:** 1545-1462.

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

**Title:** PS-268-82 (TD 8696) Definitions Under Subchapter S of the Internal Revenue Code.

**Abstract:** Regulations section 1.1377-1(b)(5) provides that an S corporation making a terminating election under section 1377(a)(2) must attach a statement to its timely filed original or amended return required to be filed under section 6037(a) (that is, a Form 1120S).

**Affected Public:** The statement must provide information concerning the events that gave rise to the election and declarations of consent from the S corporation shareholders.

**Estimated Annual Burden Hours:** 1,000.

**OMB Number:** 1545-1750.

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

**Title:** Form 8038-R, Request for Recovery of Overpayments Under Arbitrage Rebate Provisions.

**Form:** Form 8038-R.

**Abstract:** Form 8038-R is used by issuers of state and local bonds to request a refund of amounts paid with Form 8038-T, Arbitrage Rebate, Yield Reduction, and Penalty in Lieu of Arbitrage Rebate.

**Affected Public:** State, local, or tribal governments.

**Estimated Annual Burden Hours:** 2,458.

**OMB Number:** 1545-2078.

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

**Title:** Form 8886-T—Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction.

**Form:** Form 8886-T.

**Abstract:** Certain tax-exempt entities are required to file Form 8886-T to disclose information with respect to each prohibited tax shelter transaction to which the entity is a party.

**Affected Public:** Businesses or other for-profit organizations; State, local, or tribal governments.

**Estimated Annual Burden Hours:** 70,395.

**OMB Number:** 1545-2188.

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

<sup>1</sup> 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.

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