

(k) Apportionments Based Upon a Rail Transit System That Serves Multiple States. As stated above, for a State that is apportioned funds based upon a rail transit system that serves multiple States, apportioned funds pursuant to the Service Tier and the Modal Tier are distinguished by each system within that State. The amounts apportioned based upon a particular system that serves multiple States may only be used for oversight of that system.

#### 6. Award Administration

Upon award, payments to recipients will be made by electronic transfer to the recipient's financial institution through FTA's Electronic Clearing House Operation web-based system (ECHO-Web), an Internet accessible system that provides grantees the capability to submit payment requests on-line. New applicants should contact the appropriate FTA Regional Office to obtain and submit the registration package necessary for set-up under ECHO-Web.

Grantees must submit a quarterly Federal Financial Report and Milestone Progress Report in TEAM-Web consistent with the most current version of FTA Circular 5010, "Grants Management Guidelines," as well as any other reporting requirements FTA determines necessary. When applicable, FTA will review the quarterly reports to assess consistency with the SSOP work plans approved by FTA.

FTA is responsible for conducting oversight activities to confirm grant recipients are using Federal financial assistance in a manner consistent with their intended purpose and in compliance with regulatory and statutory requirements. FTA conducts periodic oversight reviews to assess grantee compliance and will similarly, or in conjunction with other oversight reviews, conduct oversight reviews and audits of the operations of each SSOA at least once triennially as required under 49 U.S.C. 5329(e)(9).

**Therese W. McMillan,**  
Deputy Administrator.

[FR Doc. 2014-05058 Filed 3-7-14; 8:45 am]

**BILLING CODE 4910-57-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable on Federal Bonds: Change in State of Incorporation; Bond Safeguard Insurance Company; Correction

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

**ACTION:** Notice; Correction.

**SUMMARY:** The Fiscal Service published in the *Federal Register* of February 25, 2014, 79 FR 10624, Supplement No. 4 to Treasury Department Circular 570, 2013 Revision.

Supplement No. 4 provided notice that BOND SAFEGUARD INSURANCE COMPANY had redomesticated from the state of Illinois to the state of South Dakota effective December 9, 2013, and that Federal bond-approving officials should annotate their reference copies of the Treasury Department Circular 570, 2013 Revision, to reflect this change. This notice information was correctly stated in the first paragraph of the Supplementary Information section.

Supplement No. 4 provided incorrect notice information in the second paragraph of the **SUPPLEMENTARY INFORMATION** section. The second paragraph stated: "With respect to any bonds currently in force with this company, bond-approving officers may let such bonds run to expiration and need not secure new bonds. However, no new bonds should be accepted from this company and bonds that are continuous in nature should not be renewed." Supplement No. 4 is being corrected to delete this second paragraph because it only applies (and should only be included in notices) when a surety has been removed or terminated from Treasury Circular 570, which is not the case here. BOND SAFEGUARD INSURANCE COMPANY is and continues to be an acceptable surety on Federal bonds which meets Treasury Circular 570 requirements.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

#### Correction

In the *Federal Register* of February 25, 2014, in FR Doc. 2014-03915, on page 10624, in the first column, delete the paragraph reading: "With respect to any bonds currently in force with this company, bond-approving officers may let such bonds run to expiration and need not secure new bonds. However, no new bonds should be accepted from this company and bonds that are continuous in nature should not be renewed."

Dated: February 27, 2014.

**Kevin McIntyre,**

Manager, Financial Accounting and Services Branch, Bureau of the Fiscal Service.

[FR Doc. 2014-05078 Filed 3-7-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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)). The IRS is soliciting comments concerning information collection requirements related to the obligation of material advisors to prepare and maintain lists with respect to reportable transactions.

**DATES:** Written comments should be received on or before May 9, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. 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 regulation should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* AJCA Modifications to the Section 6112 Regulations.

*OMB Number:* 1545-1686.

*Regulation Project Number:* T.D. 9352.

*Abstract:* This document contains final regulations under section 6112 of the Internal Revenue Code that provide the rules relating to the obligation of material advisors to prepare and maintain lists with respect to reportable transactions. These regulations affect material advisors responsible for keeping lists under section 6112.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations, individuals or households.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 100 hours.

*Estimated Total Annual Burden Hours:* 50,000.

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: February 20, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-05037 Filed 3-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Rev. Proc. 2008-27

**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 Rev. Proc. 2008-27, 9100 Relief Under Sections 897 and 1445.

**DATES:** Written comments should be received on or before May 9, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this revenue procedure should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* 9100 Relief Under Sections 897 and 1445.

*OMB Number:* 1545-2098.

*Revenue Procedure Number:* Rev. Proc. 2008-27.

*Abstract:* The IRS needs certain information to determine whether a taxpayer should be granted permission to make late filings of certain statements or notices under sections 897 and 1445. The information submitted will include a statement by the taxpayer demonstrating reasonable cause for the failure to timely make relevant filings under sections 897 and 1445. This revenue procedure provides a simplified method for taxpayers to request relief for late filings under sections 1.897-2(g)(1)(ii)(A), 1.897-2(h)(2), 1.1445-2(d)(2), 1.1445-5(b)(2), and 1.1445-5(b)(4) of the Income Tax Regulations.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations, farms.

*Estimated Number of Respondents:* 250.

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

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: February 26, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**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)). The IRS is soliciting comments concerning information collection requirements related to amortizable bond premium.

**DATES:** Written comments should be received on or before May 9, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. Preston, Internal Revenue