

*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).

*Title:* Form 8945—PTIN Supplemental Application For U.S. Citizens without a Social Security Number.

*Form:* Form 8945.

*Abstract:* Form 8945 is used by U.S. citizens who are members of certain recognized religious groups that want to prepare tax returns for compensation. All tax return preparers must obtain a preparer tax identification number (PTIN) to be eligible to prepare tax returns for compensation. Generally, the IRS requires an individual to provide a social security number (SSN) to get a PTIN. Because members of certain religious groups have a conscientious objection to obtaining an SSN, Form 8945 must be filed by these individuals to establish their identity, U.S. citizenship, and status as members of a recognized religious group.

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

*Estimated Annual Burden Hours:* 3,590.

*OMB Number:* 1545–2189.

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

*Title:* Form 8946, PTIN Supplemental Application for Foreign Persons Without a Social Security Number.

*Form:* Form 8946.

*Abstract:* Form 8946 is used by foreign persons without a social security number that want to prepare tax returns for compensation. Foreign persons who are tax return preparers must obtain a preparer tax identification number (PTIN) to be eligible to prepare tax returns for compensation. Generally, the IRS requires an individual to provide a social security number (SSN) to get a PTIN. Because foreign persons generally cannot get an SSN, they must file Form 8946 to establish their identity and status as a foreign person.

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

*Estimated Annual Burden Hours:* 105,400.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–09347 Filed 4–23–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Community Development Financial Institutions Fund

*Funding Opportunity Title:* Notice of Funding Availability (NOFA) inviting Applications for the FY 2014 Funding

Round of the Bank Enterprise Award (BEA) Program.

*Announcement Type:* Announcement of funding opportunity.

*Catalog of Federal Domestic Assistance (CFDA) Number:* 21.021.

*Dates:* Applications for the FY 2014 funding round of the BEA Program must be received by June 2, 2014.

Applications must meet all eligibility and other requirements and deadlines, as applicable, set forth in this NOFA. Applications received after June 2, 2014 will be rejected.

*Executive Summary:* This NOFA is issued in connection with the FY 2014 funding round of the BEA Program. The BEA Program is administered by the Community Development Financial Institutions (CDFI) Fund, Department of the Treasury. The BEA Program encourages Insured Depository Institutions to increase their levels of loans, investments, services, technical assistance within Distressed Communities, and financial assistance to CDFIs through equity investments, equity-like loans, grants, stock purchases, loans, deposits, and other forms of financial and technical assistance, during a specified period.

#### I. Funding Opportunity Description

##### A. Baseline Period and Assessment Period Dates

A BEA Program Award is based on an Applicant's increases in Qualified Activities from the Baseline Period to the Assessment Period. For the FY 2014 funding round, the Baseline Period is calendar year 2012 (January 1, 2012 through December 31, 2012), and the Assessment Period is calendar year 2013 (January 1, 2013 through December 31, 2013). If Qualified Activities in a specific category result in a decrease in activity from the Baseline Period to the Assessment Period, there is no need to report the activity.

##### B. Program Regulations

The regulations governing the BEA Program can be found at 12 CFR part 1806 (the Interim Rule). The Interim Rule provides guidance on evaluation criteria and other requirements of the BEA Program. The CDFI Fund encourages interested parties and Applicants to review the Interim Rule. Detailed BEA Program requirements are also found in the Application related to this NOFA. Each capitalized term in this NOFA is more fully defined either in the Interim Rule or the Application.

##### C. Qualified Activities

Qualified Activities are defined in the Interim Rule to include CDFI Related

Activities, Distressed Community Financing Activities, and Service Activities (12 CFR 1806.103). CDFI Related Activities (12 CFR 1806.103(q)) include Equity Investments, Equity-Like Loans, and CDFI Support Activities. Distressed Community Financing Activities (12 CFR 1806.103(u)) include Affordable Housing Loans, Affordable Housing Development Loans and related Project Investments; Education Loans; Commercial Real Estate Loans and related Project Investments; Home Improvement Loans; and Small Business Loans and related Project Investments. Service Activities (12 CFR 1806.103(nn)) include Deposit Liabilities, Financial Services, Community Services, Targeted Financial Services, and Targeted Retail Savings/Investment Products.

When calculating BEA Program Award amounts, the CDFI Fund will only consider the amount of Qualified Activity that has been fully disbursed, or in the case of partially disbursed Qualified Activities, will only consider the amount that an Applicant reasonably expects to disburse for a Qualified Activity within 12 months from the end of the Assessment Period. Subject to the requirements outlined in Section VII. B.1. of this NOFA, in the case of Commercial Real Estate Loans and related Project Investments, the total principal amount of the transaction must be \$10 million or less to be considered a Qualified Activity. Notwithstanding the foregoing, the CDFI Fund, in its sole discretion, may consider transactions with a total principal value of over \$10 million, subject to review.

Activities funded with prior BEA Program Award dollars, or funded to satisfy requirements of a BEA Program Award Agreement from a prior Award shall not constitute a Qualified Activity for the purposes of calculating or receiving an Award.

##### D. Designation of Distressed Community

Each CDFI Partner that is the recipient of CDFI Support Activities from an Applicant must designate a Distressed Community. CDFI Partners that receive Equity Investments are not required to designate Distressed Communities.

Applicants applying for a BEA Program Award for carrying out Distressed Community Financing Activities or Service Activities must verify that addresses of both Baseline and Assessment Period activities are in Distressed Communities when completing their Application.

Please note that a Distressed Community as defined by the BEA Program is not necessarily the same as