

Authority are not currently available in the United States. There is no assembly or testing facility for HSR trainsets operating at speeds greater than 160 mph in the United States. Moreover, FRA estimates that it could take HSR trainset manufacturers a minimum of one-and-a-half to two years to establish the required facilities to support a domestic HSR trainset assembly capability. This includes any HSR trainset manufacturers that currently have passenger railcar manufacturing facilities in the United States. For example, in addition to acquiring specialized machinery and training and hiring the workforce, these manufacturers' plants are currently customized for steel railcars, and HSR trainsets use aluminum, which requires different manufacturing techniques.

In addition, Tier III HSR is a significant new technology for the U.S. market, and safety is a significant factor. Allowing final assembly of the prototype HSR trainsets at the manufacturer's existing non-domestic facilities is necessary to ensure that expected safety benefits of "service-proven" systems are secured, to enable training of domestic workers, and to assure successful technology transfer. For example, rather than attempting to establish new manufacturing and assembly processes at a domestic facility while simultaneously integrating and testing HSR trainset designs, the selected manufacturer(s) can focus on identifying and remedying any defects in the designs specific to Amtrak and the Authority and their operations in the United States. FRA concludes that integrating manufacturing, assembly, and labor resources into the prototype production, among other suggested actions by Amtrak and the Authority, will facilitate the development of domestic HSR production facilities. This same "human technology transfer" has been successful in other global HSR installations in South Korea, China, Taiwan, and Spain.

On March 14, 2014, FRA published on its Web site public notice of Amtrak's and the Authority's waiver requests. FRA received 13 online comments and one mailed response to this notice. None of the commenters identified a domestic source for HSR trainsets. Of the 14 comments, 10 commenters indicated they were against granting the waiver; four were for granting the waiver. Of the 10 comments "against," four were not responsive to the notice. Of the six remaining dissenters, they mainly disagreed with Amtrak's and the Authority's argument that HSR trainsets cannot be delivered in a reasonable time because Amtrak

and the Authority could wait for domestic assembly. While this is theoretically possible, significant capacity and technology transfer problems are probable, and FRA believes that the one-and-a-half to two-year minimum delay could negatively impact the schedules proposed by Amtrak and the Authority. In addition, as noted above, FRA believes that allowing the prototypes to be assembled at the manufacturers' non-domestic factories will facilitate the successful technology transfer and training of U.S. workers. Finally, because FRA is limiting the waivers to final assembly of up to four prototypes with the expectation that the training of domestic resources will occur simultaneously, FRA is not delaying or preventing the establishment of the selected supplier's domestic assembly facilities. FRA finds that this delay to provide "service-proven" systems makes the prototypes not available within a "reasonable time." Therefore, waivers are appropriate.

FRA will publish the letters granting Amtrak's and the Authority's waiver requests on its Web site at: <http://www.fra.dot.gov/eLib/Details/L16035> and <http://www.fra.dot.gov/eLib/Details/L16036>, respectively.

Issued in Washington, DC on November 26, 2014.

**Melissa L. Porter,**  
Chief Counsel.

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 26, 2014.

The Department of the Treasury will submit the following information collection request 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 January 2, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion 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 calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request maybe found at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545-0003.

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

*Title:* Forms SS-4—Application for Employer Identification Number; SS-4PR, Solicitud de Numero de Identificacion Patronal (EIN)

*Form:* SS-4, SS4-PR

*Abstract:* Taxpayers required to have an identification number for use on any return, statement, or other document must prepare and file Form SS-4 or Form SS-4-PR (Puerto Rico only) to obtain a number. The information is used by the IRS and the SSA in tax administration and by the Bureau of the Census for business statistics. The estimated burden has been reduced by 15,038,797 hours in order to correct an error in the previous calculation.

*Affected Public:* Private sector; Businesses or other For-Profit Institutions.

*Estimated Total Burden Hours:* 903,116.

*OMB Number:* 1545-1244.

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

*Title:* T.D. 9013 Limitation on Passive Activity Losses and Credits- Treatment on Self-Charged Items of Income and Expense.

*Abstract:* These regulations provide guidance on the treatment of self-charged items of income and expense under section 469. The regulations re-characterize a percentage of certain portfolio income and expense as passive income and expense (self-charged items) when a taxpayer engages in a lending transaction with a partnership or an S corporation (passthrough entity) in which the taxpayer owns a direct or indirect interest and the loan proceeds are used in a passive activity. Similar rules apply to lending transactions between two identically owned passthrough entities. These final regulations affect taxpayers subject to the limitations on passive activity losses and credits. There is a reduction in 50 hours to the annual estimate to correct an error in the previous calculation.

*Affected Public:* Private sector; Business or other for-profits.

*Estimated Total Burden Hours:* 100.

*OMB Number:* 1545–1424.

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

*Title:* Form 1099–C—Cancellation of Debt

*Form:* 1099–C

*Abstract:* Form 1099–C is used for reporting canceled debt, as required by section 6050P of the Internal Revenue Code. It is used to verify that debtors are correctly reporting their income.

*Affected Public:* Private Sector: Businesses or other For-Profit Institutions.

*Estimated Total Burden Hours:* 854,892.

*OMB Number:* 1545–1491.

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

*Title:* T.D. 8746—Amortizable Bond Premium.

*Abstract:* This regulation addresses the tax treatment of bond premium. The regulation provides that a holder may make an election to amortize bond premium by offsetting interest income with bond premium, and the holder must attach a statement to their tax return providing certain information. The regulation also provides that a taxpayer may receive automatic consent to change its method of accounting for premium provided the taxpayer attaches a statement to its tax return. The information requested is necessary for the IRS to determine whether an issuer or a holder has changed its method of accounting for premium.

*Affected Public:* Private sector: Business or other for-profits.

*Estimated Total Burden Hours:* 7,500.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–28359 Filed 12–1–14; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0085]

### Proposed Information Collection (Appeal to Board of Veterans' Appeals) Activity Comment Request

**AGENCY:** Board of Veterans' Appeals, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Board of Veterans' Appeals (BVA), 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 the information needed to process appeals for denial of VA benefits.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before February 2, 2015.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Sue Hamlin, Board of Veterans' Appeals (01C2), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [sue.hamlin@va.gov](mailto:sue.hamlin@va.gov). Please refer to "OMB Control No. 2900–0085" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Sue Hamlin at (202) 632–5100.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104–13; 44 U.S.C. 3501–3521), 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, BVA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of BVA's functions, including whether the information will have practical utility; (2) the accuracy of BVA'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.

*Titles:*

a. Appeal to Board of Veterans' Appeals, VA Form 9.

b. Withdrawal of Services by a Representative.

c. Request for Changes in Hearing Date.

d. Motions for Reconsideration.

*OMB Control Number:* 2900–0085.

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

*Abstract:*

a. Appeal to Board of Veterans' Appeals, VA Form 9, may be used by appellants to complete their appeal to

the Board of Veterans' Appeals (BVA) from a denial of VA benefits. The information is used by BVA to identify the issues in dispute and prepare a decision responsive to the appellant's contentions and the legal and factual issues raised.

b. Withdrawal of Services by a Representative: When the appellant's representative withdraws from a case, both the appellant and the BVA must be informed so that the appellant's rights may be adequately protected and so that the BVA may meet its statutory obligations to provide notice to the current representative.

c. Request for Changes in Hearing Date: VA provides hearings to appellants and their representatives, as required by basic Constitutional due-process and by Title 38 U.S.C. 7107(b). From time to time, hearing dates and/or times are changed, hearing requests withdrawn and new hearings requested after failure to appear at a scheduled hearing. The information is used to comply with the appellants' or their representatives' requests.

d. Motions for Reconsideration: Decisions by BVA are final unless the Chairman orders reconsideration of the decision either on the Chairman's initiative, or upon motion of a claimant. The Board Chairman, or his designee, uses the information provided in deciding whether reconsideration of a Board decision should be granted.

*Affected Public:* Individuals or households, Business or other for profit, and Not for profit institutions.

*Estimated Total Annual Burden:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—50,941 hours.

b. Withdrawal of Services by a Representative—183 hours.

c. Request for Changes in Hearing Date—1,343 hours.

d. Motions for Reconsideration—642 hours.

*Estimated Average Burden Per Respondent:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—1 hour.

b. Withdrawal of Services by a Representative—20 minutes.

c. Request for Changes in Hearing Date—15 minutes (hearing date change), 15 minutes (request to withdraw a hearing),—1 hour (requests change a motion).

d. Motions for Reconsideration—1 hour.

*Frequency of Response:* On occasion.

*Estimated Total Number of Respondents:*

a. Appeal to Board of Veterans' Appeals, VA Form 9—50,941

b. Withdrawal of Services by a Representative—550.