

MnDOT and NDOT offer that the project sponsor could be allowed to refer to a current annual STIP Financial Report to demonstrate the project sponsor's ability to deliver its capital program.

*FHWA Response:* The guidance has been revised to remove the discussion on the overall impact of the project sponsor's ability to deliver the State transportation capital program. As discussed in the guidance, the review of the STIP is an important step by FHWA in the review and approval process for financial plans. This review of the STIP, along with the option of submitting a phased financial plan, makes further discussion on the overall impact of the project sponsor's ability to deliver its capital program unnecessary.

*Comment:* The MnDOT recommends that FHWA consider drawing on the expertise of financial credit rating agencies when assessing the credibility of a project sponsor for major projects.

*FHWA Response:* This guidance is not intended to document the FHWA methods and efforts required to assess the creditability of a project sponsor. This comment is outside the established scope of the guidance. No changes have been made to the guidance.

#### *XIX. Public-Private Partnership Assessment*

*Comment:* The PEGC recommends that the P3 assessment include a complete cost-benefit analysis to deliver the project with a detailed list of contents in the analysis.

*FHWA Response:* Title 23 U.S.C. 106(h) requires the financial plan to include an assessment regarding the appropriateness of a P3 to deliver the project. The guidance includes appropriate discussion regarding the comparison of benefits and challenges of procuring the project as a P3 compared to traditional procurement methods. The guidance is intended to allow different assessment methods by project sponsors. No changes have been made to the guidance.

*Comment:* The PEGC recommends that public servants be used, rather than private sector employees, to perform all construction inspection functions for P3 projects.

*FHWA Response:* This guidance is for the preparation of financial plans and is not intended to prescribe project sponsor decisions for how the project is managed, including how project inspection services will be performed. This comment is outside the established scope of the guidance. No changes have been made to the guidance.

*Comment:* E&Y and the NDOT recommend that FHWA should not second guess the project sponsor's

delivery decision based on the P3 assessment.

*FHWA Response:* The purpose of the P3 assessment is to provide a brief documentation of the procurement decisionmaking process. The P3 assessment is not intended to prescribe a process for the project sponsor's delivery decision or to evaluate the decision of the project sponsor. The guidance is consistent with this purpose. No changes have been made to the guidance.

*Comment:* The AHTD recommends that if P3 mechanisms are not allowed by State law, there should be no reporting requirements. The WisDOT recommends that if there is no enabling legislation for P3s, then a generic statement to that effect will suffice for responding to this section. The AASHTO recommends that the consideration of a P3 be brief if it is obvious that a P3 is not viable because of State law and there is no reasonable basis for expecting that law to change.

*FHWA Response:* The guidance identifies the items that should be covered in the narrative to assess the appropriateness of a P3 to deliver the project. The absence of legislative authority is included in these items. Therefore, if State law does not allow the use of P3s, then the narrative should reflect that. No changes have been made to the guidance.

*Comment:* The AHTD recommends that when tolling, bonding, or TIFIA financing methods are not appropriate for the project, previous analyses should be adequate with no further reporting requirements.

*FHWA Response:* The guidance notes that the P3 assessment is a narrative describing the process used to consider whether a P3 procurement is appropriate to deliver the project. Referencing and summarizing previous analyses may be adequate to meet these criteria. No changes have been made to the guidance.

*Comment:* The MnDOT states that the analysis for a P3 delivery would be based on historic rather than recent consideration. The WSDOT recommends that only the results of earlier P3 analyses, if any, should be identified in the initial financial plan. Similarly, AASHTO recommends that the guidance should specify that the discussion of a P3 should include the reasons for or against using a P3 when the decision is made by the time the initial financial plan is submitted.

*FHWA Response:* A P3 assessment can be based on a previous project level analysis. If a P3 assessment has not been conducted at the time of the initial financial plan preparation, then an

assessment must be done before the initial financial plan is submitted to meet the statutory requirements in 23 U.S.C. 106(h). The guidance has been revised to clarify when a P3 assessment is required for phased financial plans. The P3 assessment for the unfunded portion of a phased financial plan should be provided in annual updates as the portion of the project is added to the financial plan.

*Comment:* AASHTO recommends that annual updates to a financial plan should not be required to revisit the appropriateness of a P3, and that it should be sufficient for the annual updates to summarize the assessment that was included in the initial financial plan.

*FHWA Response:* There is no need to revisit the appropriateness of a P3 in the financial plan, except in the case of phased financial plans when a new portion of the project is added or when the procurement method changes to use a P3 or not. No changes have been made to the guidance.

#### *XX. Final Major Project Financial Plan Guidance*

The FHWA has updated its Major Project Financial Plan Guidance. The FHWA published the proposed guidance for public comment on September 6, 2013. After considering all the comments, the FHWA has incorporated all appropriate edits into the guidance. As such, the revised guidance, which can be found at <http://www.fhwa.dot.gov/ipd>, will be in effect for all financial plans submitted to FHWA February 2, 2015.

**Authority:** 23 U.S.C. 315; 23 CFR 633.104(a)

Issued On: December 9, 2014.

**Greg G. Nadeau,**  
*Acting Administrator, Federal Highway Administration.*

[FR Doc. 2014-29653 Filed 12-17-14; 8:45 am]

**BILLING CODE 4910-22-P**

---

## **DEPARTMENT OF THE TREASURY**

### **Submission for OMB Review; Comment Request**

December 15, 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 January 20, 2015 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, 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 submissions 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:* 1545-0879.

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

*Title:* TD 8426 (Final)—Certain Returned Magazines, Paperbacks or Records (IA-195-78).

*Abstract:* The final regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect to use a certain method of accounting, are affected.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 8,125.

*OMB Number:* 1545-1008.

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

*Title:* Form 8582—Passive Activity Loss Limitations.

*Form:* Form 8582.

*Abstract:* Under Internal Revenue Code section 469, losses from passive activities, to the extent that they exceed income from passive activities, cannot be deducted against nonpassive income. Form 8582 is used to figure the passive activity loss allowed and the loss to be reported on the tax return.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 8,451,989.

*OMB Number:* 1545-1773.

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

*Title:* Revenue Procedure 2014-55, Election Procedures and Information Reporting with Respect to Interests in Certain Canadian Retirement Plans.

*Abstract:* Revenue Procedure 2002-23 provided guidance for the application by U.S. citizens and residents of the U.S.-Canada Income Tax Treaty, as amended by the 1995 protocol, in order to defer U.S. income taxes on income accrued in certain Canadian retirement plans. This Revenue Procedure was superseded by Revenue Procedure 2014-55, which provides that such individuals will be treated as having made the election in the first year in which they would have been entitled to make the election under the treaty.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 10,000.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-29637 Filed 12-17-14; 8:45 am]

**BILLING CODE 4830-01-P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0781]

#### Agency Information Collection (Disability Benefits Questionnaires—Group 4) Activity Under OMB Review

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before January 20, 2015.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of

Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to “OMB Control No. 2900-0781” in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**FOR FURTHER INFORMATION CONTACT:** Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7492 or email [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to “OMB Control No. 2900-0781.”

#### SUPPLEMENTARY INFORMATION:

##### Titles

(a) Cranial Nerve Conditions Disability Benefits Questionnaire, VA Form 21-0960-C-3.

(b) Narcolepsy Disability Benefits Questionnaire, VA Form 21-0960-C-6.

(c) Fibromyalgia Disability Benefits Questionnaire, VA Form 21-0960-C-7.

(d) Seizure Disorders (Epilepsy) Disability Benefits Questionnaire, VA Form 21-0960-C-11.

(e) Oral and Dental Conditions Including Mouth, Lips and Tongue (Other than Temporomandibular Joint Conditions) Disability Benefits Questionnaire, VA Form 21-0960-D-1.

(f) Endocrine Diseases (other than Thyroid, Parathyroid or Diabetes Mellitus) Disability Benefits Questionnaire, VA Form 21-0960-E-2.

(g) Thyroid & Parathyroid Conditions Disability Benefits Questionnaire, VA Form 21-0960-E-3.

(h) Hernias (Including Abdominal, Inguinal, and Femoral Hernias) Disability Benefits Questionnaire, VA Form 21-0960-H-1.

(i) HIV-Related Illnesses Disability Benefits Questionnaire, VA Form 21-0960-I-2.

(j) Infectious Diseases (other than HIV-Related Illness, Chronic Fatigue Syndrome, or Tuberculosis) Disability Benefits Questionnaire, VA Form 21-0960-I-3.

(k) Systemic Lupus Erythematosus (SLE) and Other Autoimmune Diseases Disability Benefits Questionnaire, VA Form 21-0960-I-4.

(l) Nutritional Deficiencies Disability Benefits Questionnaire, VA Form 21-0960-I-5.

(m) Urinary Tract (including Bladder & Urethra) Conditions (excluding Male Reproductive System) Disability Benefits Questionnaire, VA Form 21-0960-J-4.

(n) Respiratory Conditions (other than Tuberculosis and Sleep Apnea)