

including a description of any lien release process that would occur prior to closing on the RRIF loan to render currently pledged collateral unencumbered.

(vi) *Environmental Clearance*: Section B6 and Attachment B-6 of the Letter of Interest must demonstrate that either NEPA review is complete or the project qualifies for a Categorical Exclusion under NEPA, in which case Attachment B-6 must include a completed Federal Railroad Administration Categorical Exclusion worksheet with its Letter of Interest. For projects involving replacement of existing railroad bridges, supporting documentation must be provided that assesses the eligibility of the bridge for listing in the National Register of Historic Places and addressing compliance with Section 106 of the National Historic Preservation Act.

(vii) *Domestic Preference*: Section B4(a) of the Letter of Interest must demonstrate that the steel, iron, and manufactured goods used in the project will be produced in the United States in accordance with the Federal Railroad Administration "RRIF Buy America" policy, which follows 49 U.S.C. 24405(a). Projects that require a waiver are not eligible for the RRIF Express Program, however, prospective borrowers can seek a loan from the overall RRIF program for projects that require a waiver.

(viii) *Project Readiness*: Section B4(c) of the Letter of Interest must demonstrate the prospective borrower's ability to commence the contracting process for construction of the project (e.g., issuance of a final RFP) by not later than 90 days after the date on which a RRIF credit instrument is obligated for the project.

V. Letter of Interest Process and Review and Next Steps

A. Submission of Letters of Interest

All prospective borrowers seeking acceptance into the RRIF Express Program should submit a Letter of Interest following the instructions described in this notice of funding opportunity. The Letter of Interest should be annotated with "RRIF EXPRESS" immediately following the Applicant Name in the **SUMMARY INFORMATION** section on page one of the Letter of Interest. The Letter of Interest must, among other things:

(i) Describe the project and its components, location, and purpose in Section B, and include as Attachment B-2 the project budget organized according to construction elements from preliminary engineering estimates, and

including costs as appropriate for property, vehicles, professional services, allocated and unallocated contingency, and finance charges;

(ii) Outline the proposed financial plan in Section C, and include the financial model, that addresses such aspects as model assumptions, annual cash flows, balance sheets, income statements and repayment schedules for the duration of the loan, as well as coverage ratios and debt metrics. The model should allow reviewers the flexibility to evaluate scenarios in the native spreadsheet (Microsoft Excel, or equivalent) format and be included in the application as Attachment C-1;

(iii) Provide information regarding satisfaction of other statutory eligibility requirements of the RRIF credit program; and

(iv) Provide information regarding satisfaction of the RRIF Express Program eligibility criteria (as described in Section IV above).

Prospective RRIF Express borrowers should describe in Letter of Interest Section D8 if the project will (1) decrease transportation costs and improve access, especially for rural communities or communities in Opportunity Zones,¹¹ through reliable and timely access to employment centers and job opportunities; (2) improve long-term efficiency, reliability or costs in the movement of workers or goods; (3) increase the economic productivity of land, capital, or labor, including assets in Opportunity Zones; (4) result in long-term job creation and other economic opportunities; or (5) help the United States compete in a global economy by facilitating efficient and reliable freight movement. Projects that bridge gaps in service in rural areas, and projects that attract private economic development, all support local or regional economic competitiveness.

Letters of Interest must be submitted using the latest form on the Build America Bureau website: <https://www.transportation.gov/content/build-america-bureau>. Other RRIF Express pilot program information including any additional terms, conditions, and requirements can be found on the Build America Bureau website at: <https://www.transportation.gov/buildamerica/rrif-express>. The Bureau may contact a prospective borrower for clarification of specific information included in the Letter of Interest. The Bureau will review all Letters of Interest properly

¹¹ See <https://www.cdfifund.gov/Pages/Opportunity-Zones.aspx> for more information on Opportunity Zones.

filed and received in the submission time window provided herein.

B. Review and Evaluation

Each Letter of Interest that is properly filed and received will be evaluated for completeness and eligibility for the RRIF Express Program using the criteria in this notice. This initial step of the review process will include (1) an evaluation as to whether the proposed project and applicant satisfy RRIF statutory eligibility requirements, and (2) an evaluation as to whether the proposed project and applicant satisfy the RRIF Express Program eligibility criteria.

The Letters of Interest determined to be eligible for the RRIF Express Program will then be advanced to the Bureau's creditworthiness review process, which is an in-depth creditworthiness review of the project sponsor and the revenue stream proposed to repay the RRIF credit assistance as described in the *Programs Guide*. The Secretary reserves the right to limit the number of applications from a single entity or subordinates of a single parent or holding company. Prospective RRIF borrowers whose RRIF Express Program Letters of Interest are determined to be ineligible, but whose projects are otherwise statutorily eligible for standard RRIF credit assistance, have the option to be considered under the overall RRIF program.

Issued in Washington, DC, on November 12, 2019.

Elaine L. Chao,

Secretary of Transportation.

[FR Doc. 2019-26743 Filed 12-12-19; 8:45 am]

BILLING CODE 4910-9X-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Relating to Escrow Funds and Other Similar Funds

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the 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. Currently, the IRS is

soliciting comments concerning the burden related to requirements that escrow accounts, settlement funds, and similar funds be subject to current taxation either as grantor trusts or otherwise.

DATES: Written comments should be received on or before January 13, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Philippe Thomas, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Escrow Funds and Other Similar Funds.

OMB Number: 1545–1631.

Regulation Project Number: TD 9249.

Abstract: This document contains final regulations relating to the taxation and reporting of income earned on qualified settlement funds and certain other escrow accounts, trusts, and funds, and other related rules. The final regulations affect qualified settlement funds, escrow accounts established in connection with sales of property, disputed ownership funds, and the parties to these escrow accounts, trusts, and funds.

Current Actions: There is no change to the burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

Estimated Number of Respondents: 9,300.

Estimated Time per Respondent: 24 min.

Estimated Total Annual Burden Hours: 3,720.

The following paragraph applies to all 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 if 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.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: December 10, 2019.

R. Joseph Durbala,

IRS Tax Analyst.

[FR Doc. 2019–26914 Filed 12–12–19; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Pilot Program for Dental Health Care Access

AGENCY: Department of Veterans Affairs.

ACTION: Notice of Intent and request for comments.

SUMMARY: Upon Congressional approval, VA intends to develop and implement a pilot program designed to increase veteran access to health care and support services at no additional cost to VA or veterans. The initial demonstration project VA proposes under this pilot program is to improve dental health care access for veterans by connecting them with community-based, pro bono or discounted, dental service providers. The objective of this pilot demonstration is to improve overall health by increasing access to dental services for enrolled veterans currently ineligible for dental services

through VA. Improving the state of veteran health will be evaluated through assessment of emergency medical care visits. Thus, the anticipated impact of this pilot program is to improve quality of health while decreasing health care related costs associated with the provision of emergency care.

ADDRESSES: Written comments may be submitted through <http://www.regulations.gov>; by mail or hand delivery to the Director, Office of Regulation Policy and Management (00REG), Department of Veterans Affairs, 810 Vermont Avenue NW, Room 1064, Washington, DC 20420; or by fax to 202–273–9026. Comments should indicate that they are submitted in response to “Notice of Intent and request for comments”. During the comment period, comments may also be viewed online through the Federal Docket Management System at www.regulations.gov.

DATES: Comments must be received on or before January 13, 2020.

FOR FURTHER INFORMATION CONTACT: Michael Akinyele, MBA, SES, VA Chief Innovation Officer, VA Innovation Center (VIC) (008E), Office of Enterprise Integration, 810 Vermont Ave. NW, Washington, DC 20420. Email: innovation@va.gov; Phone: (202) 461–0462. (This is not a toll-free number.)

SUPPLEMENTARY INFORMATION:

1. Introduction

On June 6, 2018, section 152 of Public Law 115–182, the John S. McCain III, Daniel K. Akaka, and Samuel R. Johnson VA Maintaining Internal Systems and Strengthening Integrated Outside Networks Act of 2018, or the VA MISSION Act of 2018 (hereinafter the MISSION Act), amended title 38 of the United States Code (U.S.C.) by adding a new section 1703E, Center for Innovation for Care and Payment (the Center). Section 1703E(f) allows VA to waive requirements in subchapters I, II, and III of chapter 17, title 38, U.S.C., as VA determines necessary for the purposes of carrying out pilot programs under this section. Before waiving any such authority, VA will submit to Congress a report on a request for a waiver that describes the specific authorities to be waived, the standard or standards to be used in lieu of the waived authorities, the reasons for such waiver or waivers, and other matters including metrics, cost estimates (both budgets and savings), and schedules.

VA published a proposed rule (RIN 2900–AQ56) on the Center on July 29, 2019 (84 FR 36507). VA published a final rule implementing its authority on October 25, 2019 (84 FR 57327); this