

periodically check the Docket for new material.

**Authority:** 49 U.S.C. 30111, 30181–83 delegation of authority at 49 CFR 1.95 and 501.8.

Issued in Washington, DC, on February 4, 2014.

**Terry Shelton,**

*Associate Administrator for the National Center for Statistics and Analysis.*

[FR Doc. 2014–02713 Filed 2–7–14; 8:45 am]

**BILLING CODE 4910–59–P**

## DEPARTMENT OF TRANSPORTATION

### Surface Transportation Board

[Docket No. FD 35724 (Sub-No. 1)]

#### California High-Speed Rail Authority—Construction Exemption—In Fresno, Kings, Tulare, and Kern Counties, Cal.

By petition filed on September 26, 2013, California High-Speed Rail Authority (Authority), a state agency formed in 1996, seeks an exemption under 49 U.S.C. 10502 from the prior approval requirements of 49 U.S.C. 10901 for authority to construct an approximately 114-mile high-speed passenger rail line between Fresno and Bakersfield, Cal. (the Line).<sup>1</sup>

In a decision served December 20, 2013 (December 2013 decision), the Authority was required to notify all parties of record in the main docket (that is, Docket No. FD 35724, pertaining to construction of the Merced-to-Fresno HST segment) of its proposed transaction in this sub-docket (construction of the Fresno-to-Bakersfield HST segment) by providing them with a copy of the September 26, 2013 petition for exemption filed in this sub-docket, Docket No. 35724 (Sub-No. 1), as well as a copy of the Board's December 2013 decision, by January 3, 2014, and to certify contemporaneously to the Board that it had done so. Those parties, and any other interested persons who wished to participate in this sub-docket as a party of record, had until January 21, 2013, to notify the Board of their intent to participate in this sub-docket as a party of record. The December 2013 decision also extended the deadline for comments on the transportation merits of the proposed

Fresno-to-Bakersfield Line construction to February 14, 2014.

On January 2, 2014, the Authority submitted a certificate of service indicating that it had served copies of its petition for exemption filed in this proceeding and the Board's December 2013 decision on "all parties of record in the main docket," but listing the names of the parties of record in this sub-docket, rather than the main docket.

On January 22, 2014, Citizens for California High-Speed Rail Accountability (CCHSRA) and Kings County Water District submitted separate comments, stating that the Authority had failed to comply with the Board's order in that the Authority served the incorrect petition on the incorrect service list.<sup>2</sup>

Thereafter, the Authority corrected its error by submitting a revised certificate of service indicating that on January 24, 2014, the Authority served its September 26, 2013 petition and the December 2013 decision on all parties of record in the main docket.

Because of the delay in providing notice to parties of the proposed transaction, the deadline for interested persons to notify the Board of their intent to participate in this sub-docket as a party of record will be extended to February 11, 2014. The deadline for comments on the transportation merits of the proposed Fresno-to-Bakersfield Line construction will be extended to March 7, 2014.

This action will not significantly affect either the quality of the human environment or the conservation of energy resources.

*It is ordered:*

1. Any person who wishes to participate in this proceeding as a party of record must file with the Board a notice of intent to participate by February 11, 2014.
2. Replies to the petition for exemption are due by March 7, 2014.
3. This decision will be published in the **Federal Register**.
4. This decision is effective on its service date.

Decided: February 3, 2014.

<sup>2</sup> CCHSRA also re-raises arguments previously asserted in this case that (1) the deadline for comments on the transportation merits of the proposed transaction should be postponed until after the Final EIR/EIS is adopted, and (2) the Board must require the Authority to provide actual notice of this proceeding by mail to all affected landowners. These arguments were addressed in the Board's December 2013 decision, and CCHSRA has not demonstrated any material error or changed circumstances, or provided any new evidence, warranting a different conclusion on those issues.

By the Board, Joseph H. Dettmar, Acting Director, Office of Proceedings.

**Jeffrey Herzig,**

*Clearance Clerk.*

[FR Doc. 2014–02689 Filed 2–7–14; 8:45 am]

**BILLING CODE 4915–01–P**

## 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)). Currently, the IRS is soliciting comments concerning the election to expense certain depreciable business assets.

**DATES:** Written comments should be received on or before April 11, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie 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 regulation should be directed to R. Joseph Durbala, (202) 317–5746, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Election to Expense Certain Depreciable Business Assets.

*OMB Number:* 1545–1201.

*Regulation Project Number:* TD 9209(final).

*Abstract:* The regulations provide rules on the election described in Internal Revenue Code section 179(b)(4); the apportionment of the dollar limitation among component members of a controlled group; and the proper order for deducting the carryover of disallowed deduction. The recordkeeping and reporting requirements are necessary to monitor compliance with the section 179 rules.

*Current Actions:* There is no change to these existing regulations. However, we

<sup>1</sup> By decision served June 13, 2013, in *California High-Speed Rail Authority—Construction Exemption—in Merced, Madera, & Fresno Counties, Cal.*, FD 35724 (the main docket), the Board granted an exemption for the Authority to construct the first 65-mile segment of the planned California High-Speed Train System (HST System), between Merced and Fresno, California. The Line is the second segment of the proposed HST System.

are updating the reported OMB burden estimates to be consistent with what was provided in the regulations.

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

*Affected Public:* Individuals or households, farms, and business or other for-profit organizations.

*Estimated Number of Respondents:* 4,025,000.

*Estimated Time Per Respondent:* 45 min.

*Estimated Total Annual Burden Hours:* 3,015,000.

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: January 28, 2014.

**Christie Preston,**

*Supervisory Tax Analyst, Internal Revenue Service.*

[FR Doc. 2014-02847 Filed 2-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 8944 and Form 8948

**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 Form 8944, Preparer Hardship Waiver Request, and Form 8948, Preparer Explanation for Not Filing Electronically.

**DATES:** Written comments should be received on or before April 11, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie 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 form and instructions should be directed to Joseph Durbala at (202) 317-5746, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Form 8944, Preparer Hardship Waiver Request,

*Title:* Form 8948, Preparer Explanation for Not Filing Electronically.

*OMB Number:* 1545-2200.

*Abstract Form 8944:* A tax preparer uses Form 8944 to request a waiver from the requirement to file tax returns on magnetic media when the filing of tax returns on magnetic media would cause a hardship.

*Abstract, Form 8948:* A specified tax return preparer uses Form 8948 to explain which exception applies when a covered return is prepared and filed on paper.

*Current Actions:* There is no change in the paperwork 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:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 8,910,000.

*Estimated Total Annual Burden Hours:* 18,270,900

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 3, 2014.

**Christie Preston,**

*IRS, Supervisory Tax Analyst.*

[FR Doc. 2014-02840 Filed 2-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for 637 Registration Program

**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