

of exemption was filed). Chai-EGI states that the purpose of this transaction is to improve the revenue base of the railroads controlled by IPH through access to Chai-EGI's resources and to achieve economies of scale through greater centralization of administrative functions. Furthermore, Chai-EGI states that it plans to provide or secure access to sources of capital that will, in turn, promote growth among IPH's railroads.

Chai-EGI certifies that: (1) None of the rail lines and carriers to be controlled pursuant to this notice of exemption connect with one another; (2) the subject control transaction is not a part of a series of anticipated transactions that would connect some or all of the rail lines; and (3) the transaction does not involve a Class I rail carrier. Therefore, the transaction is exempt from the prior approval requirements of 49 U.S.C. 11323 pursuant to 49 CFR 1180.2(d)(2).

Under 49 U.S.C. 10502(g), the Board may not use its exemption authority to relieve a rail carrier of its statutory obligation to protect the interests of its employees. Section 11326(c), however, does not provide for labor protection for transactions under 11324 and 11325 that involve only Class III rail carriers. Accordingly, the Board may not impose labor protective conditions here, because all of the carriers involved are Class III carriers.

If the verified notice contains false or misleading information, the exemption is void *ab initio*. Petitions to revoke the exemption under 49 U.S.C. 10502(d) may be filed at any time. The filing of a petition to revoke will not automatically stay the effectiveness of the exemption. Stay petitions must be filed no later than April 30, 2014 (at least seven days before the exemption becomes effective).

An original and 10 copies of all pleadings, referring to Docket No. FD 35816, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, a copy must be served on Myles L. Tobin, Fletcher & Sippel LLC, 29 North Wacker Drive, Suite 920, Chicago, IL 60606-2832.

Board decisions and notices are available on our Web site at "WWW.STB.DOT.GOV."

Decided: April 18, 2014.

By the Board, Rachel D. Campbell,  
Director, Office of Proceedings.

**Raina S. White,**  
Clearance Clerk.

[FR Doc. 2014-09265 Filed 4-22-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 18, 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 23, 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:* 1545-0895.

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

*Title:* Form 3800, General Business Credit.

*Form:* Form 3800.

*Abstract:* Internal Revenue Code section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, jobs credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

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

*Estimated Annual Burden Hours:* 8,345,000.

*OMB Number:* 1545-1395.

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

*Title:* Form 8838—Consent to Extend the Time to Assess Tax Under Section 367—Gain Recognition Agreement.

*Form:* Form 8838.

*Abstract:* Form 8838 is used to extend the statute of limitations for U.S. persons who transfer stock or securities to a foreign corporation. A transferor must file the form if it enters into a gain recognition agreement pursuant to Internal Revenue Code section 367(a). A domestic corporation and distributee foreign corporation must file the form if a gain recognition agreement under section 367(e)(2) is entered into. This agreement allows the transferor to defer the payment of tax on the transfer. The IRS uses Form 8838 so that it may assess tax against the transferor after the expiration of the original statute of limitations.

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

*Estimated Annual Burden Hours:* 5,482.

*OMB Number:* 1545-1464.

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

*Title:* IA-44-94 (Final) Deductibility, Substantiation, and Disclosure of Certain Charitable Contributions.

*Abstract:* Treasury Decision 8690 contains regulations that provide guidance regarding the allowance of certain charitable contribution deductions, the substantiation requirements for charitable contributions of \$250 or more, and the disclosure requirements for quid pro quo contributions of \$75 or more. These regulations will affect donee organizations and individuals and entities that make payments to donee organizations.

*Affected Public:* Individuals or households; Businesses or other for-profits; and Not-for-profit institutions.

*Estimated Annual Burden Hours:* 1,975,000.

*OMB Number:* 1545-1478.

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

*Title:* INTL-9-95 (TD 8702—Final) Certain Transfers of Domestic Stock or Securities by U.S. Persons to Foreign Corporations.

*Abstract:* Transfers of stock or securities by U.S. persons in tax-free transactions are treated as taxable transactions when the acquirer is a foreign corporation, unless an exception applies (section 367(a)). Under the regulations, no U.S. person will qualify for an exception unless the U.S. target company complies with certain reporting requirements.

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

*Estimated Annual Burden Hours:* 1,000.

OMB Number: 1545–1752.

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

*Title:* Revenue Procedures 2008–38, 2008–39, 2008–40, 2008–41, and 2008–42.

*Abstract:* These Revenue Procedures provide procedures by which an issuer of a life insurance contract may (1) remedy a failure to account for charges for qualified additional benefits under the expense charge rule of Internal Revenue Code section 7702(c)(3)(B)(ii) [2008–38]; (2) remedy an inadvertent non-egregious failure to comply with the modified endowment contract rules under section 7702A [2008–39]; (3) remedy the failure of one or more contracts to meet the definition of a life insurance contract under section 7702(a) or to satisfy requirements of section 101(f) [2008–40]; (4) remedy an inadvertent failure of a variable contract to satisfy the diversification requirements of section 817(h) [2008–41]; and (5) automatically obtain a waiver for certain reasonable errors that caused the contract to fail to satisfy the requirements of section 7702 or 101(f) [2008–42].

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

*Estimated Annual Burden Hours:* 5,950.

OMB Number: 1545–2073.

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

*Title:* Substitute Mortality Tables for Single Employer Defined Benefit Plans.

*Abstract:* Revenue Procedure 2008–62 describes the process for obtaining a letter ruling as to the acceptability of substitute mortality tables under section 430(h)(3)(C) of the Internal Revenue Code.

*Affected Public:* Businesses or other for-profits; Not-for-profit institutions; and Farms.

*Estimated Annual Burden Hours:* 25,400.

**Brenda Simms,**

Treasury PRA Clearance Officer.

[FR Doc. 2014–09228 Filed 4–22–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Office of the Comptroller of the Currency

#### Agency Information Collection Activities: Information Collection Renewal; Submission for OMB Review; Policy Communications Survey

**AGENCY:** Office of the Comptroller of the Currency (OCC), Treasury.

**ACTION:** Notice and request for comment.

**SUMMARY:** The OCC, 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 a continuing information collection, as required by the Paperwork Reduction Act of 1995 (PRA).

In accordance with the requirements of the PRA, the OCC may not conduct or sponsor, and the respondent is not required to respond to, an information collection unless it displays a currently valid Office of Management and Budget (OMB) control number.

The OCC is soliciting comment concerning the renewal of its information collection titled, “Policy Communications Survey.” The OCC is also giving notice that it has sent the collection to OMB for review.

**DATES:** Comments must be submitted on or before May 23, 2014.

**ADDRESSES:** Because paper mail in the Washington, DC area and at the OCC is subject to delay, commenters are encouraged to submit comments by email if possible. Comments may be sent to: Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, Attention: 1557–0226, 400 7th Street SW., Suite 3E–218, Mail Stop 9W–11, Washington, DC 20219. In addition, comments may be sent by fax to (571) 465–4326 or by electronic mail to [regs.comments@occ.treas.gov](mailto:regs.comments@occ.treas.gov). You may personally inspect and photocopy comments at the OCC, 400 7th Street SW., Washington, DC 20219. For security reasons, the OCC requires that visitors make an appointment to inspect comments. You may do so by calling (202) 649–6700. Upon arrival, visitors will be required to present valid government-issued photo identification and to submit to security screening in order to inspect and photocopy comments.

All comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not enclose any information in your comment or supporting materials that

you consider confidential or inappropriate for public disclosure.

Additionally, please send a copy of your comments by mail to: OCC Desk Officer, 1557–0226, U.S. Office of Management and Budget, 725 17th Street NW., #10235, Washington, DC 20503, or by email to: [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov).

**FOR FURTHER INFORMATION CONTACT:** Johnny Vilela or Mary H. Gottlieb, OCC Clearance Officers, (202) 649–5490, for persons who are deaf or hard of hearing, TTY, (202) 649–5597, Legislative and Regulatory Activities Division, Office of the Comptroller of the Currency, 400 7th Street SW., Washington, DC 20219.

**SUPPLEMENTARY INFORMATION:** Under the PRA (44 U.S.C. 3501–3520), Federal agencies must obtain approval from the OMB for each collection of information they conduct or sponsor. “Collection of information” is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party.

The OCC is proposing to extend OMB approval of the following information collection:

*Title:* Policy Communications Survey.

*OMB Control Number:* 1557–0226.

*Description:* This information collection provides the OCC with information needed to evaluate properly the effectiveness of its policy guidance, found in publications such as bulletins, advisories, and the Comptroller’s Handbook. This collection focuses on the evaluation of one specific communications product known as bank supervision policy guidance.

*Type of Review:* Regular review.

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

*Estimated Number of Respondents:* 1,769 (1221 national banks; 48 Federal branches and agencies of foreign banks; 500 Federal savings associations)

*Estimated Total Annual Responses:* 1,769.

*Estimated Frequency of Response:* Once annually.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden:* 442.25 hours.

The OCC issued a 60-day **Federal Register** notice on February 14, 2014, 79 FR 9047. No comments were received.

Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;