

capability to accept such information directly from the carriers, DOT made a technical change in the rule on February 14, 2005, to require air carriers to submit the required information directly to DOT's Aviation Consumer Protection Division (ACPD) rather than APHIS and to make the rule part of DOT's economic regulations.<sup>2</sup>

On July 3, 2014, DOT published a final rule amending the requirement that air carriers file reports with DOT on the loss, injury, or death of animals during air transport.<sup>3</sup> The rule (1) expanded the reporting requirement from the largest U.S. carriers (*i.e.*, U.S. carriers that account for at least 1 percent of domestic scheduled passenger revenue) to U.S. carriers that operate scheduled service with at least one aircraft with a design capacity of more than 60 seats; (2) expanded the definition of "animal" from only a pet in a family household to include all cats and dogs transported by covered carriers, regardless of whether the cat or dog is transported as a pet by its owner or as part of a commercial shipment (*e.g.*, shipped by a breeder); (3) required covered carriers to file a calendar-year report in December, even if the carrier did not have any reportable incidents during the calendar year; (4) required covered carriers to provide in their December reports the total number of animals that were lost, injured, or died during air transport in the calendar year; and (5) required covered carriers to provide in their December reports the total number of animals transported in the calendar year. On August 25, 2015, OMB approved the information collection request, "Reports by Air Carriers on Incidents Involving Animals During Air Transport," through August 31, 2018.

In order to reduce burden to covered carriers, the ACPD established a website and online system for filing the required reports, <http://animalreport.ost.dot.gov>. This system enables covered carriers to easily and efficiently submit their reports through the internet rather than sending the reports to the Department by mail or email.

**Respondents:** U.S. carriers that operate scheduled passenger service with at least one aircraft having a designed seating capacity of more than 60 seats.

**Estimated Number of Respondents:** 32.

<sup>2</sup> Reports by Air Carriers on Incidents Involving Animals During Air Transport, 70 FR 7392 (February 14, 2005).

<sup>3</sup> Reports by Air Carriers on Incidents Involving Animals During Air Transport, 79 FR 37938 (July 3, 2014) (codified at 14 CFR part 235).

**Frequency:** For each respondent, one information set for the month of December, plus one information set during some other months (1 to 12).

**Estimated Total Burden on Respondents:** (1) Monthly reports of incidents involving the loss, injury, or death of animals during air transport: 0 to 384 hours (Respondents [32] × Time to Prepare One Monthly Report [1 hour] × Frequency [0 to 12 per year]). (2) December report containing the total number of animals that were lost, injured, or died during air transport in the calendar year and the total number of animals that were transported in the calendar year: 16 hours (Respondents [32] × Time to Prepare One December Report [0.5 hour] × Frequency [1 per year]).

**Public comments invited:** You are asked to comment on any aspect of this information collection, including (a) whether the proposed collection of information is necessary for the Department's performance; (b) the accuracy of the estimated burden; (c) ways for the Department to enhance the quality, utility, and clarity of the information collection; and (d) ways that the burden could be minimized without reducing the quality of the collected information.

All comments will become a matter of public record. All responses to this notice will be summarized and included in the request for OMB approval.

**Authority:** The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.27(n).

Issued in Washington, DC, on May 15, 2018, under the authority delegated at 49 CFR 1.27(n).

**Blane A. Workie,**

*Assistant General Counsel for Aviation Enforcement and Proceedings.*

[FR Doc. 2018-10763 Filed 5-18-18; 8:45 am]

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## DEPARTMENT OF TRANSPORTATION

[Docket No. DOT-OST-2018-0044]

### Notice of Proposed Agency Information Collection Activities; Agency Request To Modify Existing Information Collections: Railroad Rehabilitation and Improvement Financing (RRIF) and Transportation Infrastructure Financing and Innovation Act (TIFIA) Credit Programs

**AGENCY:** Office of the Secretary, Department of Transportation.

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

**SUMMARY:** In accordance with the requirements of the Paperwork

Reduction Act of 1995, the Department of Transportation (the Department) invites public comments on a request to the Office of Management and Budget (OMB) to approve modifications to two currently approved Information Collection Requests (ICRs). As part of the modifications to the ICRs, one ICR will be integrated into the other ICR. The modified and integrated ICR will be used to allow entities to apply for Railroad Rehabilitation and Improvement Financing (RRIF) and Transportation Infrastructure Financing and Innovation Act (TIFIA) credit assistance using a common set of forms, rather than having a separate set of forms for each of RRIF and TIFIA. The new, integrated forms have also been updated to reflect changes in law, streamlining of the credit programs, and efficiencies in the application process adopted by the Department. However, the general process of applying for credit assistance is not changing; applications are still accepted on a rolling basis. The ICR continues to be necessary for the Department to evaluate projects and project sponsors for credit program eligibility and creditworthiness as required by law.

**DATES:** We must receive your comments on or before July 20, 2018.

**ADDRESSES:** All comments should reference Federal Docket Management System (FDMS) Docket No. DOT-OST-2018-0044. Interested persons are invited to submit written comments on the proposed information collection through one of the following methods:

- **Federal eRulemaking Portal:** <http://www.regulations.gov>. Follow the online instructions for submitting comments.
- **Fax:** 1-202-493-2251.
- **Mail or Hand Delivery:** Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE, West Building, Room W12-140, Washington, DC 20590, between 9 a.m. and 5 p.m., Monday through Friday, except on Federal holidays.

**FOR FURTHER INFORMATION CONTACT:** Jenny Barket at [Jenny.Barket@dot.gov](mailto:Jenny.Barket@dot.gov) or (202) 366-9993, or The Build America Bureau via email at [BuildAmerica@dot.gov](mailto:BuildAmerica@dot.gov) or (202) 366-2300.

**SUPPLEMENTARY INFORMATION:** *OMB Control Number:* 2105-0569. *Title:* Letter of Interest and Application Forms for the Railroad Rehabilitation and Improvement Financing and Transportation Infrastructure Financing and Innovation Act Credit Programs.

*Type of Review:* Modification of existing information collections. *Background:* The RRIF credit program has its origins in Title V of the Railroad

Revitalization and Regulatory Reform Act of 1976, 45 U.S.C. 821 *et seq.*, which authorized the Federal Railroad Administration to provide railroads certain financial assistance. This Title V financing program was replaced by the RRIF program under section 7203 of the Transportation Equity Act for the 21st Century of 1998, Public Law 105-178 (1998) (TEA 21). RRIF was subsequently amended by: The Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, Public Law 109-59 (2005) (SAFETEA-LU); the Rail Safety Improvement Act of 2008, Division A of Public Law 110-432; and the Fixing America's Surface Transportation Act (Pub. L. 114-94) (2015) (FAST Act). All applicants for RRIF credit program assistance are required to submit a completed application. 45 U.S.C. 823(a). The information collection activity request for the RRIF credit program application was most recently approved in 2015 (OMB Control Number 2130-0548). See 80 FR 11518 and 80 FR 27228.

The Transportation Infrastructure Finance and Innovation Act of 1998 was enacted as part of TEA 21. The TIFIA program was subsequently amended by SAFETEA-LU, the Moving Ahead for Progress in the 21st Century Act (Pub. L. 112-141) (2012) (MAP-21), and the FAST Act. All applicants for TIFIA credit program assistance are required to submit a completed LOI and application. 23 U.S.C. 602(a)(1)(A). The existing information collection activity request for the TIFIA credit program letter of interest and application was most recently approved in 2017 (OMB Control Number 2105-0569). See 82 FR 15101 and 82 FR 25045.

The National Surface Transportation and Innovative Finance Bureau (referenced hereafter as the Build America Bureau or the Bureau), established by the Secretary on July 20, 2016, in accordance with the FAST Act, was created to streamline and improve access to the Department's Federal credit programs, including RRIF and TIFIA. The Bureau was made responsible for administering the application processes for the TIFIA and RRIF credit programs. To streamline and conform these application processes, the Bureau has integrated the submission forms to create a single LOI form and a single application form that can be used by applicants of either credit program. The integrated forms substantially conform to the LOI and application forms approved under OMB Control Number 2105-0569. The Department seeks OMB approval to integrate the RRIF ICR into the TIFIA ICR. The integrated information collection

activity would retain OMB Control Number 2105-0569 and the RRIF ICR would be discontinued if the integrated RRIF/TIFIA ICR is approved.

The integrated forms have also been reviewed to ensure that all information requested is necessary for the Department to properly perform its functions in administering its credit programs, updated to reflect the current statutory requirements, and reorganized to make the forms easier for applicants to use. Because some key statutory differences exist between the two programs' application processes and eligibility criteria, each of the forms clearly identifies where an item of information applies only for one of the programs and need not be answered by applicants of the other program.

The TIFIA application process is prescribed by 23 U.S.C. 602(a)(1)(A) and requires submission of an LOI. If the LOI demonstrates a reasonable likelihood of satisfying the TIFIA program's statutory eligibility requirements, including creditworthiness, the Department will invite the applicant to submit a formal credit application. Laws governing the RRIF credit program do not require that an LOI be submitted prior to a formal application. Practically, however, since 45 U.S.C. 822 requires RRIF applicants to submit an application demonstrating compliance with eligibility requirements, the Bureau encourages RRIF applicants to submit an LOI before submitting an application. The Department believes that submitting an LOI before submitting an application will significantly increase the likelihood that a formal RRIF application will be substantially complete on the first submission and reduce the time and effort of reaching financial close on a credit instrument. The Department is authorized to prescribe the form and contents of the LOI and application. 45 U.S.C. 823 and 23 U.S.C. 601(a)(6). The integrated LOI and application can be found on the Bureau's website at <https://www.transportation.gov/buildamerica>.

The LOI asks the applicant to describe, among other things, the project and its location, purpose and cost; the proposed financial plan, the status of environmental review, and certain information regarding satisfaction of other eligibility requirements under the applicable credit program. The application serves as the official request for credit and, therefore, requires the same information required of the LOI, plus detailed information about the applicant's legal and management structure, its financial health, the revenue stream pledged to repay the

loan, and other information regarding satisfaction of eligibility requirements. TIFIA and RRIF credit assistance is awarded based on a project's satisfaction of TIFIA and RRIF (as applicable) eligibility requirements.

*Respondents:* State and local governments, transit agencies, government-sponsored authorities, special authorities, special districts, ports, private railroads, and certain other private entities

*Estimated Annual Number of Respondents:* Based on the number and type of interested stakeholders that have contacted the Department about the RRIF and TIFIA programs in fiscal years (FY) 2015-2018, the Department estimates that it will receive, on an annual basis, eight (8) RRIF letters of interest (LOIs), twelve (12) TIFIA LOIs, eight (8) RRIF applications, and twelve (12) TIFIA applications.

*Estimated Total Annual Burden Hours:* The Department estimates that it will generally take applicants not fewer than twenty (20) person-hours to assemble a single LOI (for either credit program) and not fewer than one hundred (100) person-hours to assemble a single application (for either credit program). (Person-hour estimates provided for a RRIF application assume that the applicant will initially submit an LOI, reducing the number of person-hours spent on the application.) These estimates are consistent with the approved ICR for TIFIA under OMB Control Number 2105-0569. Based on the anticipated annual total number of respondents, the total annual hour burden of this collection for RRIF LOIs and applications is 960 and for TIFIA LOIs and applications is 1,440 hours.

*Frequency of Collection:* This information collection will occur on a rolling basis as interested entities seek RRIF or TIFIA credit assistance.

*Public Comments Invited:* The Department invites interested respondents to comment on a proposed information collection activity (summarized below) with respect to: (i) Whether the information collection activities are necessary for the Department to properly execute its functions, including whether the activities will have practical utility; (ii) the accuracy of the Department's estimates of the burden of the information collection activities, including the validity of the methodology and assumptions used to determine the estimates; (iii) ways for the Department to enhance the quality, utility, and clarity of the information being collected; and (iv) ways for the Department to minimize the burden of information collection activities on the

public by automated, electronic, mechanical, or other technological collection techniques or other forms of information technology (e.g., permitting electronic submission of responses). See 44 U.S.C. 3506(c)(2)(A)(I)-(iv); 5 CFR 1320.8(d)(1)(i)-(iv). The Department believes that soliciting public comment will promote its efforts to reduce the administrative and paperwork burdens associated with the collection of information mandated by Federal regulations. In summary, the Department reasons that comments received will advance three objectives: (i) Reduce reporting burdens; (ii) ensure that it organizes information collection requirements in a "user friendly" format to improve the use of such information; and (iii) accurately assess the resources expended to retrieve and produce information requested. See 44 U.S.C. 3501.

*Authority:* The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC, on May 7, 2018.

**Habib Azarsina,**

*Privacy and PRA Clearance Officer, Office of the Secretary.*

[FR Doc. 2018-10033 Filed 5-17-18; 11:15 am]

**BILLING CODE 4910-22-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 Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning information collection requirements related to amortization of intangible property.

**DATES:** Written comments should be received on or before July 20, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be

directed to Sara Covington, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-6038, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Amortization of Intangible Property.

*OMB Number:* 1545-1671.

*Regulation Project Number:* REG-209709-94 (TD 8865).

*Abstract:* These regulations apply to property acquired after January 25, 2000. Regulations to implement section 197(e)(4)(D) are applicable August 11, 1993, for property acquired after August 10, 1993 (or July 26, 1991, for property acquired after July 25, 1991, if a valid retroactive election has been made under § 1.197-1).

*Current Actions:* There are no change being made to the regulation at this time.

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

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

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 3 hours.

*Estimated Total Annual Burden Hours:* 1,500.

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: May 14, 2018.

**Laurie Brimmer,**

*Senior Tax Analyst.*

[FR Doc. 2018-10741 Filed 5-18-18; 8:45 am]

**BILLING CODE 4830-01-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 Internal Revenue Service, 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. The IRS is soliciting comments concerning Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code and information collection requirements related to employer comparable contributions of HSAs and requirement for filing excise tax under section 4980B, 4980D, 4980E & 4980G.

**DATES:** Written comments should be received on or before July 20, 2018 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** : Requests for additional information or copies of this regulation should be directed to Sara Covington, at Internal Revenue Service, Room 6525, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202)317-6038 or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Form 8928—Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code & TD 9457—Employer Comparable Contributions to HSAs and requirement of Return for filing excise taxes under sections 4980B, 4980D, 4980E and 4980G.

*OMB Number:* 1545-2146.