

mechanisms that are designed to yield quantitative results.

*Average Expected Annual Number of activities:* 40.

*Respondents:* 40,000.

*Annual responses:* 40,000.

*Frequency of Response:* Once per request.

*Average minutes per response:* 60.

*Burden hours:* 40,000.

**Robert Dahl,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-00835 Filed 1-16-14; 8:45 am]

**BILLING CODE 4810-25-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

January 13, 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 February 18, 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 calling (202) 622-1295, emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0245.

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

*Title:* Environmental Taxes.

*Form:* Form 6627.

*Abstract:* Form 6627 is used to figure the environmental tax on ozone-depleting chemicals (ODCs), imported products that used ODCs as materials in the manufacture or production of the product, and the floor stocks tax ODCs. Sections 4681 and 4682 impose a tax on

ODCs and imported products containing ODCs.

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

*Estimated Annual Burden Hours:* 13,084.

*OMB Number:* 1545-1265.

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

*Title:* IA-120-86 Capitalization of Interest (TD 8584) (Final).

*Abstract:* This regulation requires taxpayers to maintain contemporaneous written records of production period estimates, to file a ruling request to segregate activities in applying the interest capitalization rules, and to request the consent of the Commissioner to change their methods of accounting for the capitalization of interest.

*Affected Public:* Individuals or households; Businesses or other for-profits.

*Estimated Annual Burden Hours:* 116,767.

*OMB Number:* 1545-1600.

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

*Title:* REG-251703-96 (TD 8813—Final) Residence of Trusts and Estates—7701.

*Abstract:* Section 1161 of the Taxpayer Relief Act of 1997, Public Law 105-34, 111 Stat. 788 (1997), provides that a trust that was in existence on August 20, 1996 (other than a trust treated as owned by the grantor under subpart E of part I of subchapter J of chapter 1 of the Internal Revenue Code of 1986) and that was treated as a United States person on August 19, 1996, may elect to continue to be treated as a United States person notwithstanding section 7701(a)(30)(E) of the Code. The election will require the Internal Revenue Service to collect information. This regulation provides the procedure and requirements for making the election to remain a domestic trust.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 114.

*OMB Number:* 1545-1847.

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

*Title:* Revenue Procedure 2004-29, Statistical Sampling in Sec. 274 Context.

*Abstract:* For taxpayers desiring to establish for purposes of Sec. 274(n) (2), (A), (C), (D), or (E) that a portion of the total amount of substantiated expenses incurred for meals and entertainment is excepted from the 50% limitation of Sec. 274(n), the revenue procedure

requires that taxpayers maintain adequate documentation to support the statistical application, sample unit findings, and all aspects of the sample plan.

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

*Estimated Annual Burden Hours:* 3,200.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-00820 Filed 1-16-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

### Surety Companies Acceptable on Federal Bonds: Ironshore Indemnity Inc.

**AGENCY:** Bureau of the Fiscal Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 1 to the Treasury Department Circular 570, 2013 Revision, published July 1, 2013, at 78 FR 39440.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** A Certificate of Authority as an acceptable surety on Federal bonds is hereby issued under 31 U.S.C. 9305 to the following company:

IRONSHORE INDEMNITY INC. (NAIC # 23647). BUSINESS ADDRESS: P.O. Box 3407, New York, NY 10008.

PHONE: (646) 826-6600.

UNDERWRITING LIMITATION b/: \$12,371,000. SURETY LICENSES c/: AL, AK, AR, CA, CO, CT, DE, DC, FL, GA, HI, ID, IL, IN, IA, KS, KY, LA, ME, MD, MA, MI, MN, MS, MO, MT, NE., NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, PR, RI, SC, SD, TN, TX, UT, VT, VA, WA, WV, WI, WY.

INCORPORATED IN: Minnesota.

Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570 ("Circular"), 2013 Revision, to reflect this addition.

Certificates of Authority expire on June 30th each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (see 31 CFR part 223). A list of qualified companies is published annually as of July 1st in the Circular, which outlines details as to the underwriting limitations, areas in which companies are licensed to transact surety business, and other information.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Bureau of the Fiscal Service, Financial Accounting and Services Branch, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: December 20, 2013.

**Melvin Saunders**

*Acting Manager, Financial Accounting and Services Branch.*

[FR Doc. 2014-00745 Filed 1-16-14; 8:45 am]

**BILLING CODE 4810-35-M**

## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### **Surety Companies Acceptable on Federal Bonds: Ironshore Specialty Insurance Company**

**AGENCY:** Bureau of the Fiscal Service, Fiscal Service, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 2 to the Treasury Department Circular 570, 2013 Revision, published July 1, 2013, at 78 FR 39440.

**FOR FURTHER INFORMATION CONTACT:** Surety Bond Branch at (202) 874-6850.

**SUPPLEMENTARY INFORMATION:** A Certificate of Authority as an acceptable surety on Federal bonds is hereby issued under 31 U.S.C. 9305 to the following company:

IRONSHORE SPECIALTY  
INSURANCE COMPANY (NAIC #  
25445).

BUSINESS ADDRESS: P.O. Box 3407,  
New York, NY 10008.

PHONE: (646) 826-6600.

UNDERWRITING LIMITATION b/  
\$30,971,000.

SURETY LICENSES c/: AZ.

INCORPORATED IN: Arizona.

Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570 ("Circular"), 2013 Revision, to reflect this addition.

Certificates of Authority expire on June 30th each year, unless revoked prior to that date. The Certificates are subject to subsequent annual renewal as long as the companies remain qualified (see 31 CFR part 223). A list of qualified companies is published annually as of July 1st in the Circular, which outlines details as to the underwriting limitations, areas in which companies are licensed to transact surety business, and other information.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>.

Questions concerning this Notice may be directed to the U.S. Department of the Treasury, Bureau of the Fiscal Service, Financial Accounting and Services Branch, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: December 20, 2013.

**Melvin Saunders,**

*Acting Manager, Financial Accounting and Services Branch.*

[FR Doc. 2014-00746 Filed 1-16-14; 8:45 am]

**BILLING CODE 4810-35-M**

## 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 nuclear decommissioning costs.

**DATES:** Written comments should be received on or before March 18, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations should be directed to Kerry Dennis at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Nuclear Decommissioning Costs.

*OMB Number:* 1545-2091.

*Regulation Project Number:* TD 9512.

*Abstract:* Statutory changes permit taxpayers that have been subject to limitations on contributions to qualified nuclear decommissioning funds in previous years to make a contribution to

the fund of the previously-excluded amount. The regulation provides guidance concerning the calculation of the amount of the contribution and the manner of making the contribution.

*Current Actions:* There is no change to this existing regulation.

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

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

*Estimated Number of Respondents:* 100.

*Estimated Time per Respondent:* 25 hours.

*Estimated Total Annual Burden Hours:* 2,500.

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: January 8, 2014.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-00802 Filed 1-16-14; 8:45 am]

**BILLING CODE 4830-01-P**