with members of the public and affected agencies concerning each proposed collection of information. NHTSA asks public comment on the following proposed collection of information:

Questionnaires for Traffic and Motor Vehicle Safety Research

Type of Request—New Information Collection.

OMB Clearance Number—None. Requested Expiration Date of Approval—3 years from date of

approval.

Summary of the Collection of Information—The National Highway Traffic Safety Administration (NHTSA) proposes to collect questionnaires from research participants and potential research participants. The information collected will be used to improve the quality of the questions that will be used in subsequent approved data collection efforts. Data collections may be collected from volunteers in-person, via US mail, via email, via telephone, or via a Web site.

Description of the Need for the Information and Proposed Use of the Information—

The National Highway Traffic Safety Administration (NHTSA) was authorized by the Highway Safety Act of 1966 to carry out a Congressional mandate to reduce the mounting number of deaths, injuries and economic losses resulting from motor vehicle crashes on our Nation's highways. As part of this statutory mandate, NHTSA is authorized to conduct research as a foundation for the development of motor vehicle standards and traffic safety programs.

NHTSA is requesting generic clearance to conduct information collections in the form of questionnaires for the purposes of improving the integrity, quality, and utility of other approved data collection efforts. This clearance will enable NHTSA to undergo the type of iterative development process wherein the practical, conceptual, and mathematical properties of questions are evaluated; this approach is standard in research of the type NHTSA conducts. This will also serve to allow NHTSA to better serve the purposes set forth in 44 U.S.C. 3501 by producing a higher quality research product and avoiding any additional paperwork burden that may result from questions that fail to have suitable practical, conceptual, or mathematical properties.

Description of the Likely Respondents (Including Estimated Number, and Proposed Frequency of Response to the Collection of Information)— Volunteers will be recruited from other approved NHTSA data collection efforts, NHTSA's traffic safety partners, or individuals recruited via advertisement based on questionnaire criteria. NHTSA anticipates needing approximately 2,000 participants per year. NHTSA anticipates that any volunteers recruited will only be contacted once in any given year.

Estimate of the Total Annual Reporting and Record Keeping Burden Resulting from the Collection of Information— Recruitment, scheduling, and the completion of questionnaires are estimated to require no more than 30 minutes per individual. Therefore, the total estimated annual reporting burden is 1,000 hours.

Public Comments Invited: Under OMB's regulations (at 5 CFR 1320.8(d)), 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. The agency will summarize and/or include your comments in the request for OMB's clearance of this information collection.

Authority: 44 U.S.C. 3506(c)(2)(A).

Issued on February 5, 2014.

Ieff Michael.

Associate Administrator, Research and Program Development.

[FR Doc. 2014-02808 Filed 2-7-14; 8:45 am]

BILLING CODE 4910-59-P

DEPARTMENT OF TRANSPORTATION

National Highway Traffic Safety Administration

[Docket No. NHTSA-2014-0019]

Technical Report Evaluating Curtain and Side Air Bags

AGENCY: National Highway Traffic Safety Administration (NHTSA), Department of Transportation (DOT).

ACTION: Request for comments on technical report.

SUMMARY: This notice announces NHTSA's publication of a technical report evaluating the fatality-reducing effectiveness of curtain and side air bags in the front seats of passenger cars and LTVs. The report's title is: *Updated Estimates of Fatality Reduction by Curtain and Side Air Bags in Side* Impacts and Preliminary Analyses of Rollover Curtains.

DATES: Comments must be received no later than June 10, 2014.

ADDRESS:

Report: The technical report is available on the Internet for viewing in PDF format at http://www-nrd.nhtsa.dot.gov/Pubs/811882.pdf.
You may obtain a copy of the report free of charge by sending a self-addressed mailing label to Charles J. Kahane (NVS-431), National Highway Traffic Safety Administration, Room W53-312, 1200 New Jersey Avenue SE., Washington, DC 20590.

Comments: You may submit comments [identified by Docket Number NHTSA-2014-0019] by any of the following methods:

- Internet: To submit comments electronically, go to the U.S. Government regulations Web site at http://www.regulations.gov. Follow the online instructions for submitting comments.
- Fax: Written comments may be faxed to 202–493–2251.
- Mail: Send comments to Docket Management Facility, U.S. Department of Transportation, 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC 20590.
- Hand Delivery: If you plan to submit written comments by hand or courier, please do so at 1200 New Jersey Avenue SE., West Building Ground Floor, Room W12–140, Washington, DC between 9 a.m. and 5 p.m. Eastern Time, Monday through Friday, except federal holidays.
- You may call Docket Management at 1–800–647–5527.

Instructions: For detailed instructions on submitting comments and additional information see the Comments heading of the Supplementary Information section of this document. Note that all comments received will be posted without change to http://www.regulations.gov, including any personal information provided. Please see the Privacy Act heading in the SUPPLEMENTARY INFORMATION.

FOR FURTHER INFORMATION CONTACT:

Charles J. Kahane, Chief, Evaluation Division, NVS–431, National Center for Statistics and Analysis, National Highway Traffic Safety Administration, Room W53–312, 1200 New Jersey Avenue SE., Washington, DC 20590. Telephone: 202–366–2560. Email: chuck.kahane@dot.gov.

SUPPLEMENTARY INFORMATION: Curtain and side air bags are designed to protect occupants in near-side impacts, those to the sides of vehicles adjacent to where

the occupants are seated. Four major types of curtain and/or side air bags have been available in the United States since 1996. However, by model year 2011, 85 percent of new cars and LTVs (light trucks and vans) were equipped with curtains plus torso bags for drivers and right-front passengers. Curtains that deploy in rollover crashes began to appear in 2002; by 2011 about 45 percent of new cars and LTVs were equipped with such curtains.

Logistic regression analyses of FARS data through calendar year 2011 show statistically significant fatality reductions for all four types of curtain and side air bags in near-side impacts for drivers and right-front passengers of cars and LTVs: curtains plus torso bags, 31.3 percent (confidence bounds, 25.0 to 37.1%); combination head/torso bags, 24.8 percent (confidence bounds, 17.7 to 31.2%); curtains only, 16.4 percent (confidence bounds, 3.0 to 28.0%); and torso bags only, 7.8 percent (confidence bounds, 0.4 to 14.7%).

Corresponding analyses of far-side impacts do not show corresponding, large benefits for curtain or side air bags. Curtains that deploy in rollover crashes show a statistically significant effect in first-event rollovers: The estimated fatality reduction is 41.3 percent (confidence bounds, 22.5 to 55.5%). Analyses should be repeated in about 3 or 4 years, when there will be considerably more data available.

In 2007, NHTSA upgraded FMVSS No. 214, "Side impact protection" by adding a crash test of a 20 mph side impact with a pole, at a 75-degree angle (72 FR 51908). The agency anticipated that head-protection air bags such as curtains or combination bags would generally be installed to meet the new requirement. In 2011, NHTSA issued FMVSS No. 226, "Ejection mitigation" (76 FR 3212), anticipating that containment of the occupant would be achieved in many vehicles by curtains designed to deploy in rollovers.

The technical report updates NHTSA's preliminary evaluation of curtain and side air bags, issued in 2007 (72 FR 12857).

Comments

How can I influence NHTSA's thinking on this subject?

NHTSA welcomes public review of the technical report. NHTSA will submit to the Docket a response to the comments and, if appropriate, will supplement or revise the report.

How do I prepare and submit comments?

Your comments must be written and in English. To ensure that your

comments are correctly filed in the Docket, please include the Docket number of this document (NHTSA–2014–0019) in your comments.

Your primary comments must not be more than 15 pages long (49 CFR 553.21). However, you may attach additional documents to your primary comments. There is no limit on the length of the attachments.

Please submit one copy of your comments, including the attachments, to Docket Management at the address given above under **ADDRESSES**.

Please note that pursuant to the Data Quality Act, in order for substantive data to be relied upon and used by the agency, it must meet the information quality standards set forth in the OMB and DOT Data Quality Act guidelines. Accordingly, we encourage you to consult the guidelines in preparing your comments. OMB's guidelines may be accessed at http://www.whitehouse.gov/ omb/fedreg reproducible. DOT's guidelines may be accessed at http:// www.rita.dot.gov/bts/sites/ rita.dot.gov.bts/files/subject areas/ statistical policy and research/data quality guidelines/index.html.

Privacy Act: Anyone is able to search the electronic form of all comments received into any of our dockets by the name of the individual submitting the comment (or signing the comment, if submitted on behalf of an association, business, labor union, etc.). You may review DOT's complete Privacy Act Statement in the **Federal Register** published on April 11, 2000 (65 FR 19477–78) or you may visit http://www.regulations.gov.

How can I be sure that my comments were received?

If you wish Docket Management to notify you upon its receipt of your comments, enclose a self-addressed, stamped postcard in the envelope containing your comments. Upon receiving your comments, Docket Management will return the postcard by mail. You may also periodically access http://www.regulations.gov and enter the number for this docket (NHTSA—2014—0019) to see if your comments are on line.

How do I submit confidential business information?

If you wish to submit any information under a claim of confidentiality, you should submit three copies of your complete submission, including the information you claim to be confidential business information, to the Chief Counsel, NHTSA, U.S. Department of Transportation, 1200 New Jersey Avenue SE., Washington, DC 20590. In

addition, you should submit a copy, from which you have deleted the claimed confidential business information, to Docket Management at the address given above under ADDRESSES. When you send a comment containing information claimed to be confidential business information, you should include a cover letter setting forth the information specified in our confidential business information regulation. (49 CFR Part 512.)

Will the agency consider late comments?

In our response, we will consider all comments that Docket Management receives before the close of business on the comment closing date indicated above under **DATES**. To the extent possible, we will also consider comments that Docket Management receives after that date.

How can I read the comments submitted by other people?

You may read the comments received by Docket Management at the address given above under **ADDRESSES**. The hours of the Docket are indicated above in the same location.

You may also see the comments on the Internet. To read the comments on the Internet, take the following steps:

(1) Go to the Federal Docket Management System (FDMS) at http://www.regulations.gov.

(2) FĎMS provides two basic methods of searching to retrieve dockets and docket materials that are available in the system: (a) "Quick Search" to search using a full-text search engine, or (b) "Advanced Search," which displays various indexed fields such as the docket name, docket identification number, phase of the action, initiating office, date of issuance, document title, document identification number, type of document, Federal Register reference, CFR citation, etc. Each data field in the advanced search may be searched independently or in combination with other fields, as desired. Each search yields a simultaneous display of all available information found in FDMS that is relevant to the requested subject or topic.

(3) You may download the comments. However, since the comments are imaged documents, instead of word processing documents, the "pdf" versions of the documents are word searchable.

Please note that even after the comment closing date, we will continue to file relevant information in the Docket as it becomes available. Further, some people may submit late comments. Accordingly, we recommend that you

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).

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 subdocket as a party of record, had until January 21, 2013, to notify the Board of their intent to participate in this subdocket 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.²

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.

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*.

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

¹ 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.

² 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.