

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 8140, 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) 927-5331, email at [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:* 1545-1349.

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

*Title:* Cognitive and Psychological Research.

*Abstract:* The proposed research will improve the quality of the data collection by examining the psychological and cognitive aspects of methods and procedures such as: Interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

*Affected Public:* Individuals or Households.

*Estimated Burden Hours:* 30,000.

*OMB Number:* 1545-1360.

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

*Title:* TD 8612—Income, Gift and Estate Tax (PS-102-88).

*Abstract:* This regulation concerns the availability of the gift and estate tax marital deduction when the donee spouse or the surviving spouse is not a United States citizen. The regulation provides guidance to individuals or fiduciaries: (1) For making a qualified domestic trust election on the estate tax return of a decedent whose surviving spouse is not a United States citizen in order that the estate may obtain the marital deduction, and (2) for filing the annual returns that such an election may require.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 6,150.

*OMB Number:* 1545-1628.

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

*Title:* TD 8855—Communications Excise Tax; Prepaid Telephone Cards (REG-118620-97).

*Abstract:* Carriers must keep certain information documenting their sales of prepaid telephone cards to other carriers to avoid responsibility for collecting tax. The regulations provide rules for the

application of the communication excise tax to prepaid telephone cards.

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

*Estimated Annual Burden Hours:* 34.

*OMB Number:* 1545-1642.

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

*Title:* TD 8853 (Final), Recharacterizing Financing Arrangements Involving Fast-Pay Stock.

*Abstract:* Section 1.7701(l)-3 recharacterizes fast-pay arrangements. Certain participants in such arrangements must file a statement that includes the name of the corporation that issued the fast-pay stock, and (to the extent the filing taxpayer knows or has reason to know) the terms of the fast-pay stock, the date on which it was issued, and the names and taxpayer identification numbers of any shareholders of any class of stock that is not traded on an established securities market.

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

*Estimated Annual Burden Hours:* 50.

*OMB Number:* 1545-1898.

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

*Title:* Revenue Procedure 2004-47, Simplified Alternate Procedure for Making Late Reverse QTIP Election.

*Abstract:* This revenue procedure provides a simplified alternate procedure (in lieu of requesting a letter ruling) for certain executors of estates and trustees of trusts to request relief to make a late reverse qualified terminable interest property (QTIP) election under section 2652 of the Code.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 54.

*OMB Number:* 1545-2091.

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

*Title:* TD 9512—Nuclear Decommissioning Costs.

*Abstract:* Statutory changes under section 468A of the Internal Revenue Code 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 final regulation provides guidance concerning the calculation of the amount of the contribution and the manner of making the contribution.

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

*Estimated Annual Burden Hours:* 2,500.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-08874 Filed 4-17-14; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF THE TREASURY**

**Financial Research Advisory Committee**

**AGENCY:** Office of Financial Research, Treasury.

**ACTION:** Financial Research Advisory Committee—Notice of Charter Renewal and Solicitation of Applications for Committee Membership.

**SUMMARY:** The charter for the Financial Research Advisory Committee has been renewed for a two-year period beginning April 4, 2014. The Office of Financial Research seeks applications from individuals who wish to serve on the Committee.

**FOR FURTHER INFORMATION CONTACT:**

Andrea B. Ianniello, Designated Federal Officer, Office of Financial Research, Department of the Treasury, (202) 622-3002.

**SUPPLEMENTARY INFORMATION:** Pursuant to the Federal Advisory Committee Act, (Pub. L. 92-463, 5 U.S.C. App. 2 § 1-16, as amended), the Treasury Department established a Financial Research Advisory Committee (Committee) to provide advice and recommendations to the Office of Financial Research (OFR) and to assist the OFR in carrying out its duties and authorities.

**(I) Authorities of the OFR**

The OFR was established under Title I of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Pub.L. 111-203, July 21, 2010). The purpose of the OFR is to support the Financial Stability Oversight Council (Council) in fulfilling the purposes and duties of the Council and to support the Council's member agencies by:

- Collecting data on behalf of the Council, and providing such data to the Council and member agencies;
- Standardizing the types and formats of data reported and collected;
- Performing applied research and essential long-term research;
- Developing tools for risk measurement and monitoring;
- Performing other related services;
- Making the results of the activities of the OFR available to financial regulatory agencies; and
- Assisting such member agencies in determining the types and formats of

data authorized by the Dodd-Frank Act to be collected by such member agencies.

## (II) Scope and Membership of the Committee

The Committee was established to advise the OFR on issues related to the responsibilities of the office. It may provide its advice, recommendations, analysis, and information directly to the OFR and the OFR may share the Committee's advice and recommendations with the Secretary of the Treasury or other Treasury officials. The OFR will share information with the Committee as the Director determines will be helpful in allowing the Committee to carry out its role.

The Committee charter was renewed for a two-year term on April 4, 2014. The OFR is soliciting applications for membership on the Committee in order to provide for rotation of membership, as provided in its original and proposed renewed charter, as well as to provide for a diverse and balanced body with a variety of interests, backgrounds, and viewpoints represented. Providing for such diversity enhances the views and advice offered by the Committee.

## (II) Application for Advisory Committee Appointment

Treasury seeks applications from individuals representative of a constituency within the fields of economics, financial institutions and markets, statistical analysis, financial markets analysis, econometrics, applied sciences, risk management, data management, information standards, technology, or other areas related to OFR's duties and authorities. The terms of members chosen to serve may vary from one to three years. No person who is a Federally-registered lobbyist may serve on the Committee. Membership on the Committee is limited to the individuals appointed and is non-transferrable. Regular attendance is essential to the effective operation of the Committee. Some members of the Committee may be required to adhere to the conflict of interest rules applicable to Special Government Employees, as such employees are defined in 18 U.S.C. section 202(a). These rules include relevant provisions in 18 U.S.C. related to criminal activity, Standards of Ethical Conduct for Employees of the Executive Branch (5 CFR part 2635), and Executive Order 12674 (as modified by Executive Order 12731).

To apply, an applicant must submit an appropriately-detailed resume and a cover letter describing their interest, reasons for application, and qualifications. In accordance with

Department of Treasury Directive 21-03, a clearance process includes fingerprints, tax checks, and a Federal Bureau of Investigation criminal check. Applicants must state in their application that they agree to submit to these pre-appointment checks.

The application period for interested candidates will close on April 25, 2014. Applications should be submitted in sufficient time to be received by the close of business on the closing date and should be sent to

*Andrea.B.IannielloOFR@treasury.gov* or by mail to: Office of Financial Research, Department of the Treasury, Attention: Andrea B. Ianniello, 1500 Pennsylvania Avenue NW., MT-1330, Washington, DC 20220.

Dated: April 10, 2014.

**Barbara Shycoff,**

*Chief of External Affairs.*

[FR Doc. 2014-08905 Filed 4-17-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### State Small Business Credit Initiative; Notice of Availability of Revised Policy Guidelines and National Standards

**AGENCY:** State Small Business Credit Initiative (SSBCI), Department of the Treasury.

**ACTION:** Notice of document availability.

**SUMMARY:** This Notice announces the availability of revised *SSBCI Policy Guidelines* and *SSBCI National Standards for Compliance and Oversight*.

**DATES:** *Effective Date:* April 18, 2014.

**ADDRESSES:** Copies of the document are available at the SSBCI Web site at [www.treasury.gov/ssbci](http://www.treasury.gov/ssbci).

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information should be directed to Deputy Director, SSBCI, Department of the Treasury, 655 15th Street NW., Washington, DC 20220.

**SUPPLEMENTARY INFORMATION:** SSBCI was created under the Small Business Jobs Act of 2010 (Pub. L. 111-240) (the "Act") to help establish and strengthen state programs that support lending to small businesses. Under SSBCI, all states, territories, the District of Columbia, and eligible municipalities (collectively, "Participating States") could apply for and receive an allocation of SSBCI funds to design and implement programs to expand access to capital to small businesses. Treasury published the *SSBCI Policy Guidelines* ("Policy Guidelines") and *SSBCI National Standards for Compliance and Oversight* ("National Standards"),

which are applicable to all Participating States as they implement their SSBCI programs. The *Policy Guidelines* articulate program rules and the *National Standards* provide Participating States with a recommended framework for identifying, monitoring, and managing SSBCI compliance and oversight risks. Since the documents were initially published, Treasury has clarified certain program rules regarding conflicts of interest in Venture Capital Programs and is now issuing revised guidelines and standards to reflect the clarifications. Specifically, the revisions to the *Policy Guidelines* clarify: (1) The certifications that must be obtained from financial institution lender or non-financial institution lender if the business is receiving the benefit of SSBCI funds through an Other Credit Support Program that is not an SSBCI Venture Capital Program; (2) the certifications that must be obtained from financial institution lender or non-financial institution lender if the business is receiving the benefit of SSBCI funds through an SSBCI Venture Capital Program. The revisions to the *National Standards* clarify (1) the conflict of interest rules that apply to SSBCI Venture Capital Programs. The *Policy Guidelines* and *National Standards* are available on Treasury's Web site at [www.treasury.gov/ssbci](http://www.treasury.gov/ssbci).

Dated: April 14, 2014.

**Clifton G. Kellogg,**

*Director, State Small Business Credit Initiative.*

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## DEPARTMENT OF THE TREASURY

### Fiscal Service

#### Surety Companies Acceptable On Federal Bonds: Starr Indemnity & Liability Company

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

**ACTION:** Notice.

**SUMMARY:** This is Supplement No. 6 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: