

volume area” is defined in § 194.5. The response times that appear in the table at § 194.115(b) correspond with the tiers established by the USCG for a worst-case discharge in the USCG guidance referenced in Appendix A to Part 194.

As stated in a prior advisory bulletin ADB-2010-05 published in the **Federal Register** on June 28, 2010 (75 FR 36773) operators should review and update their oil spill response plans and contracts to ensure the availability of necessary response resources to a worst case discharge from their pipeline facilities even in the event that more than one significant incident were to occur simultaneously. The NTSB found that during the Marshall, MI, incident, Enbridge’s OSROs failed to adequately respond because many of the initial response resources identified in the Enbridge’s FRP took over 10 hours to arrive and be deployed at the spill site. Using a USCG-classified OSRO to account for response resources can help to reduce equipment information in an FRP and can help PHMSA confirm response capability in terms of resources. Nonetheless, it is the operator’s responsibility to ensure that any OSROs listed can respond to the scene of an incident with the appropriate amount of resources and within the times provided in the tiers at § 194.115(b).

Additionally, to assist PHMSA in the timely processing and review of FRPs, onshore pipeline operators are encouraged to submit electronic copies of their response plans. PHMSA prefers electronic copies of plans in Portable Document Format over hard copies of plans. Electronic copies can be sent via commercial courier on disc or flash drive to the Office of Pipeline Safety at PHMSA Headquarters’ address below:

Office of Pipeline Safety (Attn: Response Plan Review), Pipeline and Hazardous Materials Safety Administration, U.S. Department of Transportation, PHP-5, East Building, 2nd Floor, E22-321, 1200 New Jersey Avenue SE., Washington, DC 20590.

Alternatively, electronic files less than 5 MB can be sent to PHMSA.OPA90@dot.gov.

PHMSA also wishes to point out errors that commonly result in the rejection of plans in order to facilitate plan preparation and review. These errors include: (1) Missing, incorrect or incomplete methodology and calculations used to determine a Worst Case Discharge (WCD) that compares the volumes of WCDs from the pipeline, breakout tanks, and maximum historical discharge to include, if necessary, an affirmation that any of these elements are not applicable to the calculation; (2)

failure to identify response resources that are available to respond to an incident scene; (3) failure to identify specific environmentally and economically sensitive areas applicable to the pipeline area of operation; (4) missing provisions to ensure responders are safe at a response site; and (5) omission of the name or title and 24-hour telephone number of an operator’s “Qualified Individual” and at least one alternate. Deficiencies in any of these areas will require correction before PHMSA can approve a plan. FRPs found to meet the requirements of PHMSA’s regulations found at Part 194 will be approved and redacted in accordance with FOIA and any other applicable Federal law and posted on PHMSA’s Web site for public viewing. PHMSA posts these plans to help Federal, state and local officials strengthen and coordinate planning and prevention activities.

Finally, PHMSA advises operators that while it is permitted to incorporate material into an FRP by reference, this practice may inhibit regulators’ and incident responders’ access to and understanding of an FRP during response to oil spill incidents and emergencies. For example, when responding to a spill, responders and regulators need access to operations, maintenance, and emergency manuals. It is important that all of the potential users of an FRP have immediate access to all relevant information and procedures.

Therefore, operators should review their FRPs and carefully consider each incorporated document and determine whether full copies or summaries of documents should replace the references. PHMSA suggests operators include the relevant portion of any externally referenced procedural manual that is required in the FRP, by provisions of 49 CFR part 194. This practice will also allow PHMSA to more effectively determine that the operator’s FRP procedures are consistent with Part 194 requirements.

Authority: 49 U.S.C. chapter 601; 49 CFR 1.53.

Issued in Washington, DC, on January 22, 2014.

Jeffrey D. Wiese,

Associate Administrator for Pipeline Safety.

[FR Doc. 2014-01515 Filed 1-27-14; 8:45 am]

BILLING CODE 4910-60-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

January 22, 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 27, 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 and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 622-1295, emailing PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-0137.

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

Title: Contract Coverage Under Title II of the Social Security Act.

Form: Form 2032.

Abstract: U.S. citizens and resident aliens employed abroad by foreign affiliates of American employers are exempt from social security taxes. Under Internal Revenue Code section 3121(1), American employers may file an agreement on Form 2032 to waive this exemption and obtain social security coverage for U.S. citizens and resident aliens employed abroad by their foreign affiliates. The American employers can later file Form 2032 to cover additional foreign affiliates as an amendment to their original agreement. *Affected Public:* Individuals or households; Businesses or other for-profits.

Estimated Annual Burden Hours: 973.

OMB Number: 1545-0409.

Type of Review: Revision of a currently approved collection.

Title: Application for Reward for Original Information.

Form: Form 211.

Abstract: Form 211 is the official application form used by persons requesting rewards for submitting information concerning alleged violations of the tax laws by other persons. Such rewards are authorized by Internal Revenue Code Section 7623. The data is used to determine and pay rewards to those persons who voluntarily submit information.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 15,000.

OMB Number: 1545-0747.

Type of Review: Revision of a currently approved collection.

Title: IRA Contribution Information.

Form: Form 5498.

Abstract: Form 5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement. The information on the form will be used by IRS to verify compliance with reporting rules under regulation section 1.408-5 and to verify that the participant of the IRA has made the contribution for which he or she is taking the deduction.

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

Estimated Annual Burden Hours: 48,731,780.

OMB Number: 1545-0796.

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

Title: Office of Chief Counsel—Application.

Form: Form 6524.

Abstract: Form 6524 provides data the IRS deems critical for evaluating an Office of Chief Counsel attorney applicant's qualifications, such as LSAT score, bar admission status, type of work preference, law school, and class standing.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 900.

OMB Number: 1545-0798.

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

Title: 26 CFR 31.6001-1 Records in general; 26 CFR 31.6001-2 Additional Records under FICA; 26 CFR 31.6001-3, Additional records under Railroad Retirement Tax Act; 26 CFR 31.6001-5 Additional records.

Abstract: IRC section 6001 requires, in part, that every person liable for tax, or for the collection of that tax keep such records and comply with such rules and regulations as the Secretary may from time to time prescribe. 26 CFR 31.6001 has special application to employment

taxes. These records are needed to ensure compliance with the Code.

Affected Public: Individuals or households; Businesses or other for-profits; Not-for-profit institutions; Farms; and Federal, state, local, and tribal governments.

Estimated Annual Burden Hours: 30,273,950.

OMB Number: 1545-1051.

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

Title: INTL-29-91 (Final)

Computation and Characterization of Income and Earnings and Profits under the Dollar Approximate Separate Transactions Method of Accounting (DASTM).

Abstract: For taxable years after the final regulations are effective, taxpayers operating in hyperinflationary currencies must use the U.S. dollar as their functional currency and compute income using the dollar approximate separate transactions method (DASTM). Small taxpayers may elect an alternate method by which to compute income or loss. For prior taxable years in which income was computed using the profit and loss method, taxpayers may elect to recompute their income using DASTM.

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

Estimated Annual Burden Hours: 1,000.

OMB Number: 1545-1141.

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

Title: Notice 89-102, Treatment of Acquisition of Certain Financial Institutions; Tax Consequences of Federal Financial Assistance.

Abstract: Section 597 of the Internal Revenue Code provides that the Secretary provide guidance concerning the tax consequences of Federal financial assistance received by qualifying institutions. These institutions may defer payment of Federal income tax attributable to the assistance. Required information identifies deferred tax liabilities.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 125.

OMB Number: 1545-1189.

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

Title: Dollar Election Under Section 985.

Form: Form 8819.

Abstract: Form 8819 is filed by U.S. and foreign businesses to elect the U.S. dollar as their functional currency or as the functional currency of their controlled entities. The IRS uses Form

8819 to determine if the election is properly made.

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

Estimated Annual Burden Hours: 3,220.

Brenda Simms,

Treasury PRA Clearance Officer.

[FR Doc. 2014-01469 Filed 1-27-14; 8:45 am]

BILLING CODE 4810-01-P

DEPARTMENT OF THE TREASURY

Office of Foreign Assets Control

Additional Designations, Foreign Narcotics Kingpin Designation Act

AGENCY: Office of Foreign Assets Control, Treasury.

ACTION: Notice.

SUMMARY: The U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") is publishing the name of one individual whose property and interests in property has been blocked pursuant to the Foreign Narcotics Kingpin Designation Act ("Kingpin Act") (21 U.S.C. 1901-1908, 8 U.S.C. 1182).

DATES: The designation by the Director of OFAC of the one individual identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on January 16, 2014.

FOR FURTHER INFORMATION CONTACT: Assistant Director, Sanctions Compliance & Evaluation, Office of Foreign Assets Control, U.S. Department of the Treasury, Washington, DC 20220, Tel: (202) 622-2490.

SUPPLEMENTARY INFORMATION:

Electronic and Facsimile Availability

This document and additional information concerning OFAC are available on OFAC's Web site at <http://www.treasury.gov/ofac> or via facsimile through a 24-hour fax-on-demand service at (202) 622-0077.

Background

The Kingpin Act became law on December 3, 1999. The Kingpin Act establishes a program targeting the activities of significant foreign narcotics traffickers and their organizations on a worldwide basis. It provides a statutory framework for the imposition of sanctions against significant foreign narcotics traffickers and their organizations on a worldwide basis, with the objective of denying their businesses and agents access to the U.S. financial system and the benefits of trade and transactions involving U.S. companies and individuals.