Abstract: Part 110 of 49 CFR sets forth the procedures for reimbursable grants for public sector planning and training in support of the emergency planning and training efforts of states, Indian tribes and local communities to manage hazardous materials emergencies, particularly those involving transportation. Sections in this part address information collection and recordkeeping with regard to applying for grants, monitoring expenditures, and reporting and requesting

Affected Public: State and local governments, territories, and Native American tribes.

Recordkeeping

The total revised information collection budget for the HMEP grants program follows:

General Grantee and Sub-grantee information:	62 respondents × 1 hr.	= 62 hours.
Information on LEPCs:	62 respondents × 1 hr.	= 62 hours.
Assessment of Potential Chemical Threats:	62 respondents × 1 hr.	= 62 hours.
Assessment of Response Capabilities for Accidents/Incidents.	62 respondents × 0.5 hr.	= 31 hours.
HMEP Planning and Training Grant Reporting.	62 respondents × 0.5 hr.	= 31 hours.
HMEP Planning Goals and Objectives.	62 respondents × 0.5 hr.	= 31 hours.
HMEP Training Goals and Objectives.	62 respondents × 0.33 hr.	= 20.46 hours.
HMEP Training and Planning Assessment.	62 respondents × 0.5 hr.	= 31 hours.
Hazmat Transportation Fees.	62 respondents × 0.45 hr.	= 27.9 hours.
Grant Applicant is NIMS Compliant/Grant Application Is Reviewed By SERC.	62 respondents × .08 hr.	= 4.96 hours.
HMEP Grant Program Administration.	62 respondents × 0.17 hr.	= 10.54 hours.
Total Information Collection Burden:	62 respondents.	373.86 hours.

Increase in Estimated Annual Burden Hours:	373.86.
Increase in Estimated Annual Burden Costs:	$3,738.60.
Frequency of collection: Up to four (4) times.	a year.

Issued in Washington, DC, on September 22, 2014, under authority delegated in 49 CFR 1.97.

William S. Schoonover,

Deputy Associate Administrator, Pipeline and Hazardous Materials Safety Administration.

[FR Doc. 2014–22903 Filed 9–25–14; 8:45 am]

BILLING CODE 4910–60–P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

September 23, 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 October 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 8140, Washington, DC 20220, or email at *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,* or the entire information collection request may be found at *www.reginfo.gov.*

Internal Revenue Service (IRS)

OMB Number: 1545–0731.

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

Title: LR–262–82—T.D. 8600 (final) Definition of an S Corporation.

Abstract: The regulations provide the procedures and the statements to be filed by certain individuals for making the election under section 1361(d)(2). The statements required to be filed would be used to verify that taxpayers are complying with requirements imposed by Congress under subchapter S.

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

Estimated Annual Burden Hours: 1,005.

OMB Number: 1545–1672.

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

Title: T.D. 9047—Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

Abstract: Regulations apply to certain transactions or events that result in a Regulated Investment Company (RIC) or a Real Estate Investment Trust (REIT) owning property that has a basis determined by reference to a C corporation's basis in the property; affect RICs, REITs, and C corporations and clarify the tax treatment of transfers of C corporation property to a RIC or REIT.

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

Estimated Annual Burden Hours: 70.

OMB Number: 1545–1780.

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

Title: TD 9472 (Final)—Notice Requirements for Certain Pension Plan Amendments Significantly Reducing the Rate of Future Benefit Accrual.

Abstract: Regulations provide guidance relating to the application of the section 204(h) notice requirements to a pension plan amendment that is permitted to reduce benefits accrued before the plan amendment's applicable amendment date and reflect certain amendments made to the section 204(h) notice requirements by the Pension Protection Act of 2006.

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

Estimated Annual Burden Hours: 40,000.

OMB Number: 1545–2191.

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

Title: TD 9641—Suspension or Reduction of Safe Harbor Contributions (REG–115699–09).

Abstract: This rule relates to certain cash or deferred arrangements under section 401(k) and matching contributions and employee contributions under section 401(m). The collection of information relates to the new supplemental notice requirements in the case of a reduction or suspension of safe harbor non-elective or matching contributions and the requirement to include additional information in the notice for certain plans that would be permitted to reduce or suspend safe harbor non-elective or matching contributions for a plan year even if the employer had not experienced a business hardship.

Affected Public: Private Sector: Businesses or other for-profits, Not-for-profit institutions.

Estimated Annual Burden Hours: 10,000.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2014–22924 Filed 9–25–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Departmental Offices; Privacy Act of 1974, as Amended; System of Records Notice

AGENCY: Departmental Offices, Treasury.

ACTION: Notice of system of records.

SUMMARY: In accordance with the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury gives notice that it proposes to add a new system of records to its inventory, ''Treasury/DO. 411—Intelligence Enterprise Files,'' to be maintained by the Office of Intelligence and Analysis.

DATES: Comments must be received no later than October 27, 2014. This new system of records will be effective October 31, 2014 unless the Department receives comments that would result in a contrary determination.

ADDRESSES: Written comments should be sent to the Director of Intelligence Information Systems, Office of Intelligence and Analysis, Department of the Treasury, 1500 Pennsylvania Ave. NW., Washington, DC 20220. The Department will make such comments available for public inspection and copying in the Department's Library, Room 1020, Annex Building, 1500 Pennsylvania Ave. NW., Washington, DC 20220, on official business days between the hours of 10:00 a.m. and 5:00 p.m. Eastern Standard Time. You must make an appointment to inspect comments by telephoning (202) 622–0990. All comments received, including attachments and other supporting materials, are part of the public record and subject to public disclosure. You should submit only information that you wish to make available publicly.

FOR FURTHER INFORMATION CONTACT: Director of Intelligence Information Systems, Office of Intelligence and Analysis, Department of the Treasury, at (202) 622–1826, facsimile (202) 622–1829, or email *OIAExec@treasury.gov.*

SUPPLEMENTARY INFORMATION: The Treasury Department's mission is to maintain a strong economy and create economic and job opportunities by promoting the conditions that enable economic growth and stability at home and abroad; strengthen national security by combating threats and protecting the integrity of the financial system; and manage the United States Government's finances and resources effectively. Through Executive Order 12333, the Department is specifically tasked with the collection (overtly or through publicly available sources) of foreign financial information and, in consultation with the Department of State, foreign economic information.

In 2004 and 2005, Congress ratified a realignment of the Treasury Department's intelligence function with the statutory creation of the Office of Intelligence and Analysis (OIA) within the Office of Terrorism and Financial Intelligence. In ratifying this realignment, Congress recognized the need for intelligence support and expertise in the Department's national security roles. OIA, headed by the Assistant Secretary for Intelligence and Analysis, became the successor to the Special Assistant to the Secretary (National Security) and the Office of Intelligence Support (OIS) within the Department. Pursuant to the National Security Act of 1947, as amended and Executive Order 12333, as amended, OIA is an element of the national Intelligence Community. OIA has statutory responsibility for the receipt, analysis, collation, and dissemination of intelligence and counterintelligence information related to the operations and responsibilities of the entire Department, including all components and bureaus. OIA's functions under 31 U.S.C. 311 and 312 include: carrying out its responsibilities while building a robust analytical capability on terrorist financing; coordinating and overseeing the work of intelligence analysts in all Treasury Department components; focusing intelligence efforts on the highest priorities of the Department; ensuring that the intelligence needs of the Office of Foreign Assets Control (OFAC) and the Financial Crimes Enforcement Network (FinCEN) are met; providing intelligence support to senior Department officials on a wide range of international economic and other relevant issues; carrying out the intelligence support functions previously assigned to OIS; serving in a liaison capacity with the intelligence community; and representing the Department in a variety of intelligence-related activities.

This system of records supports OIA in performing its roles of collecting (overtly and through publicly-available sources), collating, analyzing, producing, and disseminating national security information. It encompasses diverse national security information related to OIA's mission, including that presently located throughout the Departmental Offices Local Area Network, Treasury Secure Data Network, and the Treasury Financial Intelligence Network. The system may include records from other systems of records, such as those of FinCEN and OFAC, obtained in the course of OIA's duties. In maintaining its records, OIA is obligated to comply with generally-applicable laws such as the Privacy Act of 1974, 5 U.S.C. 552a, and the Internal Revenue Code, as well as with those obligations required of an Intelligence Community element pursuant to Executive Order 12333, as amended. Any information from a system of records for which an exemption is claimed under 5 U.S.C. 552a(j) or (k), and which may also be included in this system of records, retains the same exempt status such information has in the system for which such exemption is claimed.

Notwithstanding provisions of the Privacy Act, as a member of the Intelligence Community OIA also conducts its mission in conformance with the requirements of Executive Order 12333, as amended, including its requirements governing the collection, retention, and dissemination of information concerning U.S. persons in a manner that protects the privacy and constitutional rights of such persons. Accordingly, OIA may acquire information that identifies a particular U.S. person, retain it within or disseminate it from the system of records, as appropriate, only when it is determined that the U.S. person information is necessary for the conduct of OIA's mission, responsibilities, and functions and otherwise falls into one of a limited number of authorized categories.

In a notice of proposed rulemaking, which is published separately in the **Federal Register**, the Department is proposing to exempt records maintained in this system from certain Privacy Act requirements pursuant to 5 U.S.C. 552a(k).

As required by 5 U.S.C. 552a(r) of the Privacy Act, a report on this new system of records has been provided to the United States House of Representatives Committee on Oversight and Government Reform, the United States House of Representatives Permanent Select Committee on Intelligence, the United States Senate Committee on Homeland Security and Governmental Affairs, the United States Senate Select Committee on Intelligence, and the Office of Management and Budget.