

**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 names of 17 individuals and six entities whose property and interests in property have 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 17 individuals and six entities identified in this notice pursuant to section 805(b) of the Kingpin Act is effective on July 23, 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.

The Kingpin Act blocks all property and interests in property, subject to U.S. jurisdiction, owned or controlled by significant foreign narcotics traffickers as identified by the President. In addition, the Secretary of the Treasury, in consultation with the Attorney General, the Director of the Central Intelligence Agency, the Director of the Federal Bureau of Investigation, the Administrator of the Drug Enforcement

Administration, the Secretary of Defense, the Secretary of State, and the Secretary of Homeland Security may designate and block the property and interests in property, subject to U.S. jurisdiction, of persons who are found to be: (1) Materially assisting in, or providing financial or technological support for or to, or providing goods or services in support of, the international narcotics trafficking activities of a person designated pursuant to the Kingpin Act; (2) owned, controlled, or directed by, or acting for or on behalf of, a person designated pursuant to the Kingpin Act; or (3) playing a significant role in international narcotics trafficking.

On July 23, 2014, the Director of OFAC designated the following 17 individuals and six entities whose property and interests in property are blocked pursuant to section 805(b) of the Kingpin Act.

**Individuals**

- ALVAREZ PINEDA, Rafael (a.k.a. "CHEPE"); DOB 27 Mar 1975; POB Yacopi, Cundinamarca, Colombia; citizen Colombia; Cedula No. 98649747 (Colombia) (individual) [SDNTK].
- ANAYA MARTINEZ, Cesar Daniel (a.k.a. "TIERRA"); DOB 30 Apr 1981; POB Tierralta, Cordoba, Colombia; citizen Colombia; Cedula No. 78768807 (Colombia) (individual) [SDNTK].
- DURANGO RESTREPO, Jairo de Jesus (a.k.a. "GUAGUA"); DOB 30 Jun 1972; POB Frontino, Antioquia, Colombia; citizen Colombia; Cedula No. 3484676 (Colombia) (individual) [SDNTK] (Linked To: COMERCIALIZADORA J DURANGO).
- GOMEZ ALVAREZ, Sor Teresa (a.k.a. "LA NEGRA"); DOB 27 Jun 1956; POB Amalfi, Antioquia, Colombia; Cedula No. 21446537 (Colombia); Passport 21446537 (Colombia) (individual) [SDNTK] (Linked To: FUNDACION PARA LA PAZ DE CORDOBA).
- GUTIERREZ RENDON, Orlando (a.k.a. "NEGRO ORLANDO"); DOB 12 Jan 1966; POB Buenaventura, Valle, Colombia; citizen Colombia; Cedula No. 16486550 (Colombia) (individual) [SDNTK].
- LOPEZ LONDONO, Henry de Jesus (a.k.a. "MI SANGRE"); DOB 15 Feb 1971; POB Medellin, Antioquia, Colombia; citizen Colombia; Cedula No. 71721132 (Colombia) (individual) [SDNTK] (Linked To: H Y J COMERCIALIZADORA INTERNACIONAL LTDA).
- MESA PAEZ, Aristides Manuel (a.k.a. "EL INDIO"); DOB 25 Apr 1970; POB San Pedro de Uraba, Antioquia, Colombia; citizen Colombia; Cedula No. 71978727 (Colombia) (individual) [SDNTK].
- MONTOYA USUGA, Alexander (a.k.a. "FLACO USUGA"); DOB 14 Jun 1979; POB Medellin, Antioquia, Colombia; citizen Colombia; Cedula No. 71216560 (Colombia) (individual) [SDNTK].

- MORENO TUBERQUIA, Carlos Antonio (a.k.a. "NICOLAS"); DOB 30 Apr 1977; POB Monteria, Cordoba, Colombia; citizen Colombia; Cedula No. 11002975 (Colombia) (individual) [SDNTK].
- PADIERNA PENA, Luis Orlando (a.k.a. "INGLATERRA"); DOB 26 Jan 1979; POB Carepa, Antioquia, Colombia; citizen Colombia; Cedula No. 15441176 (Colombia) (individual) [SDNTK].
- PALENCIA GONZALEZ, Cipriam Manuel (a.k.a. "VISAJE"); DOB 18 Apr 1979; POB Valencia, Cordoba, Colombia; citizen Colombia; Cedula No. 10903608 (Colombia) (individual) [SDNTK].
- ROBAYO ESCOBAR, Carlos Jose (a.k.a. "GUACAMAYO"); DOB 01 Jan 1969; POB Palmira, Valle, Colombia; citizen Colombia; Cedula No. 16367106 (Colombia) (individual) [SDNTK].
- URDINOLA ALVAREZ, Hector Mario (a.k.a. "CHICHO"); DOB 26 Aug 1982; POB Cali, Valle, Colombia; citizen Colombia; Cedula No. 16844641 (Colombia) (individual) [SDNTK] (Linked To: JOYERIA MANUELLA H.M.).
- USUGA TORRES, Arley (a.k.a. "07"; a.k.a. "CERO SIETE"); DOB 14 Aug 1979; POB Tierralta, Cordoba, Colombia; citizen Colombia; Cedula No. 71255292 (Colombia) (individual) [SDNTK].
- VARON CADENA, Greilyn Fernando (a.k.a. "MARTIN BALA"); DOB 02 Mar 1982; POB Cali, Valle, Colombia; citizen Colombia; Cedula No. 16943202 (Colombia) (individual) [SDNTK] (Linked To: INMOBILIARIA FER CADENA).
- VARON CADENA, Ingrid Edith, Spain; DOB 21 Sep 1976; POB Cali, Valle, Colombia; citizen Colombia; Cedula No. 31479317 (Colombia) (individual) [SDNTK] (Linked To: LITOGRAFIA VARON).
- VARON CADENA, Maribel, Spain; DOB 27 Dec 1977; POB Cali, Valle, Colombia; citizen Colombia; Cedula No. 31480963 (Colombia) (individual) [SDNTK] (Linked To: VARIEDADES BRITNEY).

**Entities**

- COMERCIALIZADORA J DURANGO, Calle 51 #47C–02 BRR Centro, San Pedro de Uraba, Antioquia, Colombia; Matricula Mercantil No 57622 (Uraba) [SDNTK].
- H Y J COMERCIALIZADORA INTERNACIONAL LTDA, Carrera 15 No. 119–32, Bogota, Colombia; NIT # 830106350–0 (Colombia); Matricula Mercantil No 01200175 (Bogota) [SDNTK].
- INMOBILIARIA FER CADENA, Diagonal 23 #11–07 P.2, Cali, Valle, Colombia; Matricula Mercantil No 754962–2 (Cali) [SDNTK].
- JOYERIA MANUELLA H.M., Carrera 50 #9B–20, Cali, Valle, Colombia; Matricula Mercantil No 818178–2 (Cali) [SDNTK].
- LITOGRAFIA VARON, Carrera 34 #35–51, Cali, Valle, Colombia; Matricula Mercantil No 566466–2 (Cali) [SDNTK].
- VARIEDADES BRITNEY, Carrera 24A #3–58, Cali, Valle, Colombia; Matricula Mercantil No 606223–2 (Cali) [SDNTK].

Dated: July 23, 2014.

**Adam J. Szubin,**

*Director, Office of Foreign Assets Control.*

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BILLING CODE 4810-AL-P

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure(s)

**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)). The IRS is soliciting comments concerning information collection requirements related to waiver of 60-month bar on reconsolidation after disaffiliation and procedure to eliminate impediments to e-filing consolidated returns and reduce reporting requirements.

**DATES:** Written comments should be received on or before September 30, 2014 to be assured of consideration.

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

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of revenue procedure 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:* Revenue Procedure 2002-32, Waiver of 60-Month Bar on Reconsolidation after Disaffiliation; Revenue Procedure 2006-21, to Eliminate Impediments to E-Filing Consolidated Returns and Reduce Reporting Requirements.

*OMB Number:* 1545-1784.

*Revenue Procedure Numbers:* 2002-32 and 2006-21.

*Abstract:* Revenue Procedure 2002-32 provides qualifying taxpayers with a waiver of the general rule of § 1504(a)(3)(A) of the Internal Revenue Code barring corporations from filing consolidated returns as a member of a

group of which it had been a member for 60 months following the year of disaffiliation; Revenue Procedure 2006-21 modifies Rev. Proc. 89-56, 1989-2 C.B. 643, Rev. Proc. 90-39, 1990-2 C.B. 365, and Rev. Proc. 2002-32, 2002-20 IRB p. 959, to eliminate impediments to the electronic filing of Federal income tax returns (e-filing) and to reduce the reporting requirements in each of these revenue procedures.

*Current Actions:* There are no changes being made to the revenue procedure at this time.

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

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

*Estimated number of respondents:* 20.

The estimated annual burden per respondent varies from 2 hours to 8 hours, depending on individual circumstances, with an estimated average of 5 hours.

*Estimated total annual reporting burden:* 100.

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: July 14, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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## 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)). The IRS is soliciting comments concerning information collection requirements related to purchase price allocations in deemed and actual asset acquisitions.

**DATES:** Written comments should be received on or before September 30, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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:* Purchase Price Allocation in Deemed and Actual Asset Acquisition.  
*OMB Number:* 1545-1658.

*Regulation Project Number:* T.D. 8940.  
*Abstract:* Section 338 of the Internal Revenue Code provides rules under which a qualifying stock acquisition is treated as an asset acquisition (a "deemed asset acquisition") when an appropriate election is made. Section 1060 provides rules for the allocation of consideration when a trade or business is transferred. The collection of information is necessary to make the election, to calculate and collect the appropriate amount of tax liability when a qualifying stock acquisition is made, to determine the persons liable for such tax, and to determine the bases of assets