

improper report or failure to report is required to report the following information to NHTSA: (1) A signed and dated document that identifies (a) each previous improper report and each failure to report as required under 49 U.S.C. 30166, including a regulation, requirement, request or order issued thereunder, for which protection is sought and (b) the specific predicate under which the improper or omitted report should have been provided; and (2) the complete and correct information that was required to be submitted but was improperly submitted or was not previously submitted, including relevant documents that were not previously submitted to NHTSA or, if the person cannot do so, provide a detailed description of that information and/or the content of those documents and the reason why the individual cannot provide them to NHTSA. *See* 49 U.S.C. 30170(a)(2) and 49 CFR 578.7; *see also* 66 FR 38380 (July 24, 2001) (safe harbor final rule); 65 FR 81414 (Dec. 26, 2000) (safe harbor interim final rule).

ADDRESSES: Send comments, within 30 days, to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street NW., Washington, DC 20503, Attention NHTSA Desk Officer.

Comments are invited on: Whether the proposed collection of information is necessary for the proper performance of the functions of the Department, including whether the information will have practical utility; the accuracy of the Department's estimate of the burden of the proposed information collection; ways to enhance the quality, utility, and clarity of the information to be collected; and ways to minimize the burden of the collection of information on respondents, including the use of automated collection techniques or other forms of information technology. A comment to OMB is most effective if OMB receives it within 30 days of publication.

Authority: 44 U.S.C. 3506; delegation of authority at 49 CFR 1.95.

Issued: August 30, 2016.

Paul A. Hemmersbaugh,
Chief Counsel.

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DEPARTMENT OF TRANSPORTATION

Bureau of Transportation Statistics

[Docket Number DOT-OST-2016-0169]

Agency Request for Emergency Approval of an Information Collection

AGENCY: Bureau of Transportation Statistics (BTS), Office of the Assistant Secretary for Research and Technology (OST-R), U.S. Department of Transportation.

ACTION: Notice and request for comments.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*) (PRA), the Department of Transportation (DOT) provides notice that it will submit an information collection request (ICR) to the Office of Management and Budget (OMB) for emergency approval of a proposed information collection. Upon receiving the requested six-month emergency approval by OMB, the Bureau of Transportation Statistics (BTS), Office of the Assistant Secretary for Research and Technology (OST-R), U.S. Department of Transportation will follow the normal PRA procedures to obtain extended approval for this proposed information collection.

This collection involves information on barrier failure reporting in oil and gas operations on the Outer Continental Shelf (OCS), as referenced in recently issued Bureau of Safety and Environmental Enforcement (BSEE), U.S. Department of the Interior regulations at 30 CFR 250.730(c) (81 FR 25887, Apr. 29, 2016) and the BSEE final rule amending and updating oil and gas production safety system (30 CFR 250.803) to be published in the **Federal Register** on September 7, 2016. BTS and BSEE have entered into a memorandum of understanding (MOU) to develop an industry-wide repository of barrier failure data, analyze and aggregate information collected under this program, and publish reports that will provide BSEE, the industry, and all OCS stakeholders with essential information about failure types and modes of critical safety barriers for offshore operations.

BTS and BSEE have determined that it is in the public interest to collect and process barrier failure reports or other data deemed necessary to administer BSEE's safety program pertaining to barrier failures, under a pledge of confidentiality for statistical purposes only. The confidentiality of notices and reports submitted directly to BTS will be protected in accordance with the Confidential Information Protection and

Statistical Efficiency Act of 2002 (CIPSEA) (44 U.S.C. 3501 note), which provides substantial additional confidentiality protections than can be provided for reports submitted directly to BSEE.

Currently, reports on equipment failures are submitted directly to BSEE with limited information related to barrier failure events and root cause. Feedback from the industry during the data collection form drafting process indicates substantial reluctance to provide detailed barrier failure event information without the additional protections of CIPSEA. Reports submitted directly to BTS under CIPSEA will use a longer data collection form that includes additional essential detail about a barrier failure event such as equipment history information, certain important event data information, and root cause information. The additional detail included in the longer form is critical to comprehensively assess failures and determine appropriate exposure denominators for risk estimates, in service of BSEE's mission to protect safety and prevent environmental harm.

Emergency processing of this collection of information is needed prior to the expiration of time periods established under the PRA because the use of normal clearance procedures is reasonably likely to result in the collection of only limited data on barrier failure events during the established PRA time periods. The use of normal clearance procedures will prevent collection of this data during the established PRA time periods, which will inhibit BSEE's ability to comprehensively assess barrier failures and risks, identify barrier failure trends, and identify causes of critical safety barrier failure events.

FOR FURTHER INFORMATION CONTACT:

Information related to this ICR, including applicable supporting documentation may be obtained by contacting Demetra V. Collia, Bureau of Transportation Statistics, Office of the Assistant Secretary for Research and Technology, U.S. Department of Transportation, Office of Statistical and Economic Analysis, RTS-31, E36-302, 1200 New Jersey Avenue SE., Washington, DC 20590-0001; Phone No. (202) 366-1610; Fax No. (202) 366-3383; Email: demetra.collia@dot.gov. Office hours are from 8:30 a.m. to 5 p.m., EST, Monday through Friday, except Federal holidays.

DATES: Comments should be submitted as soon as possible upon publication of this notice in the **Federal Register**. Comments and questions should be

directed to the Office of Information and Regulatory Affairs (OIRA), Attn: OST OMB Desk Officer, 725 17th Street NW., Washington DC 20503. Comments and questions about the ICR identified below may be transmitted electronically to OIRA at oirasubmissions@omb.eop.gov.

SUPPLEMENTARY INFORMATION:

I. The Data Collection

The Paperwork Reduction Act of 1995 (44 U.S.C. chapter 35; as amended) and 5 CFR part 1320 require each Federal agency to obtain OMB approval to initiate an information collection activity. BTS is seeking OMB approval for the following BTS information collection activity:

Title: Barrier Failure Reporting in Oil and Gas Operations on the Outer Continental Shelf.

OMB Control Number: 2138–TBD.

Type of Review: Approval of data collection. This information collection is limited to the establishment of BTS as an authorized repository for the previously approved information collections (OMB Control Number 1014–0028, expiration 04/30/2019, and OMB Control Number 1014–0003, expiration 08/31/2019) in order to ensure the confidentiality of submissions under CIPSEA.

Respondents: BTS has entered into a MOU with BSEE to facilitate the collection of information from respondents identified in the BSEE notices for OMB Control Numbers 1014–0028 and 1014–0003. Responsibility for establishing the actual scope and burden for this collection resides with BSEE. This BTS information collection request does not create any additional burden for respondents. For the purposes of this collection BTS has identified BSEE as the sole respondent.

Number of Potential Responses: For the purposes of this collection BTS has identified BSEE as the sole respondent reporting to BTS at the annual frequency of one.

Estimated Time per Response: 60 minutes.

Frequency: Once. *Total Annual Burden:* 1 hour.

Abstract: CIPSEA can provide strong confidentiality protection for information acquired for statistical purposes under a pledge of confidentiality. CIPSEA Guidance from the Office of Management and Budget advises that a nonstatistical agency or unit (BSEE) that wishes to acquire information with CIPSEA protection may consider entering into an agreement with a Federal statistical

agency or unit (BTS). BTS and BSEE have determined that it is in the public interest to collect and process the blowout preventer (BOP) failure reports required by 30 CFR 250.730(c), safety and pollution prevention equipment (SPPE) failure reports required by 30 CFR 250.803, or other data deemed necessary to administer BSEE's safety program pertaining to barrier failures under a pledge of confidentiality for statistical purposes only. BTS has agreed through an MOU with BSEE to undertake the information collection identified in the BSEE notices for OMB Control Numbers 1014–0028 and 1014–0003 in order to ensure the confidentiality of submissions under CIPSEA. Since this information collection is limited to the establishment of BTS as an authorized repository for the previously approved information collections (OMB Control Number 1014–0028, expiration 04/30/2019, and OMB Control Number 1014–0003, expiration 08/31/2019), this information collection request does not create any additional burden for respondents.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1:48 and 44 U.S.C. 3501 note.

II. Background

In August 2013, BTS and BSEE signed an interagency agreement (IAA) to develop and implement SafeOCS, a voluntary program for confidential reporting of 'near misses' occurring on the Outer Continental Shelf (OCS). The goal of the voluntary near miss reporting system is to provide BTS with essential information about accident precursors and other hazards associated with OCS oil and gas operations. Under the program, BTS will develop and publish aggregate reports that BSEE, the industry and all OCS stakeholders can use—in conjunction with incident reports and other sources of information—to reduce safety and environmental risks and continue building a more robust OCS safety culture.

On July 28, 2016, new BSEE regulations became effective, requiring in part, the reporting of well control barrier-related failure event and analysis information. Further, BSEE's final rule amending and updating oil and gas production safety systems regulations which require, in part, the reporting of SPPE failure event and analysis information will become effective on November 8, 2016. BSEE requested and BTS agreed to expand the scope of SafeOCS to include reports of

equipment failure mandated by 30 CFR 250.730(c) or 30 CFR 250.803.

Both BTS and BSEE agree that reports of equipment failures are considered a type of precursor safety information that can be included in SafeOCS to provide a means of identifying industry-wide data trends on barrier failures or potential for barrier failures. This data collection will provide companies in the oil and gas industry a trusted means to report sensitive proprietary and safety information related to equipment failures and to foster trust in the confidential collection, handling, and storage of the raw data.

Feedback from the industry during the rulemaking and form drafting processes indicates substantial reluctance to provide detailed barrier failure event information without the additional protections of CIPSEA. Reports submitted directly to BSEE use an abbreviated data collection form that includes only limited information related to barrier failure events. Reports submitted directly to BTS use a longer data collection form that includes additional essential detail about a barrier failure event such as equipment history information, certain important event data information, and root cause information. The additional detail included in the longer form is critical to comprehensively assess failures and determine appropriate exposure denominators for risk estimates, in service of BSEE's mission to prevent safety and environmental harm.

BTS will use the data collected to establish a comprehensive source of barrier-related failure data for statistical purposes. With input from subject matter experts, BTS will process and analyze information on equipment failures, and publish results of such analyses in public reports. Such reports will provide BSEE, the industry, and all OCS stakeholders with essential information about failure types and modes of critical safety barriers for offshore operations, provide valuable information to identify and close gaps in risk management, and contribute to research and development of intervention programs aimed at preventing accidents and fatalities in the OCS.

BTS will: (1) Collect failure notices, failure analysis reports, and design change/modified procedures reports, as described in 30 CFR 250.730(c) and 30 CFR 250.803, submitted by industry operators, their contractors, original equipment manufacturers, and others employed in the oil and gas industry; (2) develop an analytical database using the reported data and other pertinent information; (3) conduct statistical

analyses; (4) develop and publish aggregate public reports and other data produces; and (5) protect the confidentiality of notices and reports in accordance with BTS' own statute (49 U.S.C. 6307) and CIPSEA. In accordance with these confidentiality statutes, only statistical (aggregated) and non-identifying data will be made publicly available by BTS through its reports. BTS will not release to BSEE or any other public or private entity any information that might reveal the identity of individuals or organizations mentioned in failure notices or reports without explicit consent of the respondent and any other affected entities.

Respondents who report a barrier-related failure will be asked to fill out a form based upon the requirements of 30 CFR 250.730(c) and cited industry standards. They will also be asked to submit supplemental information and analysis as described in 30 CFR 250.730(c) or 30 CFR 250.803 and cited industry standards. Respondents will have the option to mail or submit the reports electronically to BTS. Respondents will be asked to provide information such as: (1) Name and contact information; (2) time and location of the failure event; (3) a short description of the failure event and operating conditions that existed at the time of the event; (4) contributing factors to the event; (5) results of an investigation or safety analysis report; (6) any design or procedural changes as a result of the reported equipment failure; and (7) any other information that might be useful in determining ways to prevent such failures from occurring.

BTS requests emergency processing of this information collection because the use of normal clearance procedures is likely to result in the collection of only limited data on barrier failure events during the established PRA time periods. The use of normal clearance procedures will prevent collection of this data during the established PRA time periods, which will inhibit BSEE's ability to comprehensively assess barrier failures and risks, identify barrier failure trends, and identify causes of critical safety barrier failure events.

The BSEE Well Control Rule failure data collection for BOP equipment was substantially driven by an event of major national significance, which also captured international attention. One important element of this event was the failure of BOP equipment. The event resulted in the deaths of 11 people and the largest oil spill in US history. It is in the public interest to commence immediate collection of the additional

information on equipment history and important event data to enable a better understanding of underlying root causes.

III. Request for Public Comment

BTS requests comments on any aspects of this information collection request, including: (1) Ways to enhance the quality, usefulness, and clarity of the collected information; and (2) ways to minimize the collection burden without reducing the quality of the information collected, including additional use of automated collection techniques or other forms of information technology.

Patricia Hu,

Director, Bureau of Transportation Statistics, Office of the Assistant Secretary for Research and Technology, U.S. Department of Transportation.

[FR Doc. 2016-21390 Filed 9-6-16; 8:45 am]

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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)). Currently, the IRS is soliciting comments concerning estate and gift taxes; qualified disclaimers of property (Section 25.2518-2(b)).

DATES: Written comments should be received on or before November 7, 2016 to be assured of consideration.

ADDRESSES: Direct all written comments to Tuawana Pinkston, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Sara Covington, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Estate and Gift Taxes; Qualified Disclaimers of Property.

OMB Number: 1545-0959.

Regulation Project Number: TD 8095.

Abstract: Internal Revenue Code section 2518 allows a person to disclaim an interest in property received by gift or inheritance. The interest is treated as if the disclaimant never received or transferred such interest for Federal gift tax purposes. A qualified disclaimer must be in writing and delivered to the transferor or trustee.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 2,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 1,000.

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.