

Under 5 U.S.C. 553(c), DOT solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at <https://www.transportation.gov/privacy>. See also <https://www.regulations.gov/privacyNotice> for the privacy notice of www.regulations.gov.

Issued in Washington, DC.

John Karl Alexy,

Acting Associate Administrator, Office of Railroad Safety.

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DEPARTMENT OF TRANSPORTATION

Pipeline and Hazardous Materials Safety Administration

[Docket No. PHMSA-2019-0051]

Pipeline Safety: Information Collection Activities—Request for Extension of Existing Information Collections

AGENCY: Pipeline and Hazardous Materials Safety Administration (PHMSA), DOT.

ACTION: Notice and request for comments.

SUMMARY: In compliance with the Paperwork Reduction Act of 1995, this notice announces that the information collection requests abstracted below is being forwarded to the Office of Management and Budget (OMB) for review and comments. A **Federal Register** notice with a 60-day comment period soliciting comments on the information collections was published on March 22, 2019. PHMSA invites comments on two information collections that will be expiring in 2019. PHMSA will request an extension, without change, for the information collections identified by OMB control number 2137-0578 and 2137-0605.

During the public comment period, PHMSA received no comments in response to the information collections. PHMSA is publishing this notice to provide the public with an additional 30 days to comment on the renewal of the information collections referenced above and to announce that the information collection requests will be submitted to OMB for approval.

DATES: Interested persons are invited to submit comments on or before July 3, 2019.

ADDRESSES: You may submit comments identified by the docket number PHMSA-2019-0051 by any of the following methods:

- **Fax:** 1-202-395-5806.

- **Mail:** Office of Information and Regulatory Affairs, Records Management Center, Room 10102 NEOB, 725 17th Street NW, Washington, DC 20503, ATTN: Desk Officer for the U.S. Department of Transportation\PHMSA.

- **Email:** Office of Information and Regulatory Affairs, OMB, at the following email address: OIRA_Submission@omb.eop.gov.

Requests for a copy of the information collection should be directed to Angela Hill by telephone at 202-366-1246, by fax at 202-366-4566, by email at angela.hill@dot.gov, or by mail at U.S. Department of Transportation, PHMSA, 1200 New Jersey Avenue SE, PHP-30, Washington, DC 20590-0001.

FOR FURTHER INFORMATION CONTACT:

Angela Hill by telephone at 202-366-1246, by fax at 202-366-4566, or by mail at DOT, PHMSA, 1200 New Jersey Avenue SE, PHP-30, Washington, DC 20590-0001.

SUPPLEMENTARY INFORMATION: Section 1320.8(d), Title 5, Code of Federal Regulations, requires PHMSA to provide interested members of the public and affected agencies an opportunity to comment on information collection and recordkeeping requests. This notice identifies two information collection requests that PHMSA will submit to OMB. PHMSA intends to request an extension, without change, of the information collection under OMB Control No. 2137-0578, which covers the reporting of safety-related conditions and OMB Control No. 2137-0605, which covers integrity management recordkeeping activities.

The following information is provided for each information collection: (1) Title of the information collection; (2) OMB control number; (3) Current expiration date; (4) Type of request; (5) Abstract of the information collection activity; (6) Description of affected public; (7) Estimate of total annual reporting and recordkeeping burden; and (8) Frequency of collection. PHMSA will request a three-year term of approval for each information collection activity. PHMSA requests comments on the following information collections:

1. **Title:** Reporting Safety-Related Conditions on Gas, Hazardous Liquid, and Carbon Dioxide Pipelines and Liquefied Natural Gas Facilities.

OMB Control Number: 2137-0578.

Current Expiration Date: 8/31/2019.

Type of Request: Renewal of a currently approved information collection.

Abstract: Each operator of a pipeline facility (except master meter operators) must submit to DOT a written report on any safety-related condition that causes or has caused a significant change or restriction in the operation of a pipeline facility, or a condition that is a hazard to life, property or the environment.

Affected Public: Operators of pipeline facilities (except master meter operators).

Annual Reporting and Recordkeeping Burden:

Estimated number of responses: 146.

Estimated annual burden hours: 876.

Frequency of collection: On occasion.

2. **Title:** Integrity Management in High Consequence Areas for Operators of Hazardous Liquid Pipelines.

OMB Control Number: 2137-0605.

Current Expiration Date: 10/31/2019.

Type of Request: Renewal of a currently approved information collection.

Abstract: Operators of hazardous liquid pipelines are required to conduct continual assessment and evaluation of pipeline integrity through inspection or testing, as well as remedial, preventive, and mitigative actions. This includes both recordkeeping and certain reporting requirements.

Affected Public: Operators of Hazardous Liquid Pipelines that could affect High Consequence Areas.

Annual Reporting and Recordkeeping Burden:

Estimated number of responses: 203.

Estimated annual burden hours: 325,470.

Frequency of Collection: Annually.

Comments are invited on:

(a) The need for the renewal of these collections of information for the proper performance of the functions of the agency, including whether the information will have practical utility;

(b) The accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected; and

(d) Ways to minimize the burden of the collection of information on those who are to respond, including the use of appropriate automated, electronic, mechanical, or other technological collection techniques.

Authority: The Paperwork Reduction Act of 1995; 44 U.S.C. Chapter 35, as amended; and 49 CFR 1.48.

Issued in Washington, DC, on May 22, 2019, under authority delegated in 49 CFR 1.97.

John A. Gale,

Director, Standards and Rulemaking Division.

[FR Doc. 2019-11464 Filed 5-31-19; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 4461, 4461-A, and 4461-B

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans; Form 4461-A, Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan; and, Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans.

DATES: Written comments should be received on or before August 2, 2019 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Sara Covington, (202) 317-6038, 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:

Titles: Form 4461, Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Contribution Plans; Form 4461-A, Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan; and, Form 4461-B, Application for Approval of Standardized or Nonstandardized Pre-Approved Plans.

OMB Number: 1545-0169.

Form Numbers: Forms 4461, 4461-A, and 4461-B.

Abstract: The IRS uses these forms to determine from the information submitted whether the provider or mass submitter of a pre-approved defined contribution plan qualifies under section 401(a) of the Internal Revenue Code for plan approval. The application is also used to determine if the related trust qualifies for tax exempt status under Code section 501(a).

Current Actions: There are changes to the forms and burden estimates.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Responses: 3,450.

Estimated Number of Respondent: 12 hours, 50 minutes.

Estimated Total Annual Burden Hours: 44,261.

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: May 28, 2019.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2019-11435 Filed 5-31-19; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notice 97-45

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Notice 97-45, Highly Compensated Employee Definition.

DATES: Written comments should be received on or before August 2, 2019 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the notice should be directed to Sara Covington, (202) 317-6038, 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: Highly Compensated Employee Definition.

OMB Number: 1545-1550.

Notice Number: Notice 97-45.

Abstract: Notice 97-45 provides guidance on the definition of highly compensated employee (HCE) within the meaning of section 414(q) of the Internal Revenue Code, as simplified by section 1431 of the Small Business Job Protection Act of 1996, including an employer's option to make a top-paid group election under section 414(q)(1)(B)(ii). The notice requires qualified retirement plans that contain a definition of HCE to be amended to reflect the statutory changes to section 414(q).

Current Actions: There are no changes being made to the notice at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 218,683.

Estimated Time per Response: 18 minutes.

Estimated Total Annual Burden Hours: 65,605.