

stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

Feedback collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall population. This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: the target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential non-response bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results.

*Number of Respondents:* 150,000.

*Frequency of Response:* Once per request.

*Average Minutes per Response:* 60.

*Estimated Annual Burden Hours:* 150,000.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 24, 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 May 29, 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:* 1545-1361.

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

*Title:* 26 CFR Part 52—Environmental Taxes

*Abstract:* Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4681 also imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. These regulations provide reporting and recordkeeping rules.

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

*Estimated Burden Hours:* 75,250.

*OMB Number:* 1545-1774.

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

*Title:* TD 9187—Extensions of Time to Elect Method for Determining Allowable Loss.

*Abstract:* The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under Sec. 1.337(d)-2, Sec. 1.1502-20 as currently in effect or under Sec. 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the Sec. 1.150-20(g) election and to ensure that loss is not disallowed under Sec. 1.337(d)-2 and basis is not reduced under Sec. 1.337(d)-2 to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset.

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

*Estimated Annual Burden Hours:* 36,720.

*OMB Number:* 1545-1821.

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

*Title:* TD 9327—Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration (REG-148867-03).

*Abstract:* Section 301.6103 (n)-1(d) Notification requirements: Any person, or agent or subcontractor of the person, who receives returns or return information under this section shall provide written notice to his, her, or its officers and employees receiving the returns or return information that returns or return information disclosed to the officer or employee may be used only for a purpose and to the extent authorized by this section; and Further inspection or disclosure of any returns or return information for a purpose or to an extent not authorized by this section constitutes a misdemeanor, punishable upon conviction by a fine or imprisonment. Section 301.6103(n)-1(e)(3) Safeguard of the regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

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

*Estimated Annual Burden Hours:* 250.

*OMB Number:* 1545-1898.

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

*Title:* Revenue Procedure 2004-47, Simplified Alternate Procedure for Making Late Reverse QTIP Election.

*Abstract:* This revenue procedure provides a simplified alternate procedure (in lieu of requesting a letter ruling) for certain executors of estates and trustees of trusts to request relief to make a late reverse qualified terminable interest property (QTIP) election under section 2652 of the Code.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 54.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

April 24, 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 May 29, 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](mailto: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](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Departmental Offices

*OMB Number:* 1505–0231.

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

*Title:* Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

*Abstract:* The information collection activity will garner qualitative customer and stakeholder feedback in an efficient, timely manner, in accordance with the Administration's commitment to improving service delivery. By qualitative feedback, we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the Agency and its customers and stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

Feedback collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall

population. This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: the target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential non-response bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results.

*Average Expected Annual Number of Activities:* 40.

*Number of Respondents:* 40,000.

*Frequency of Response:* Once per request.

*Average Minutes Per Response:* 60.

*Estimated Annual Burden Hours:* 40,000.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–09740 Filed 4–28–14; 8:45 am]

**BILLING CODE 4810–25–P**

## DEPARTMENT OF THE TREASURY

### Office of Foreign Assets Control

#### Proposed Collection; Comment Request for Cuban Remittance Affidavit

**AGENCY:** Office of Foreign Assets Control, 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 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 Office of Foreign Assets Control (“OFAC”) within the Department of the Treasury is soliciting comments concerning OFAC’s Cuban Remittance Affidavit information collection.

**DATES:** Written comments must be submitted on or before June 30, 2014 to be assured of consideration.

**ADDRESSES:** You may submit comments by any of the following methods:

*Federal eRulemaking Portal:* [www.regulations.gov](http://www.regulations.gov). Follow the instructions on the Web site for submitting comments.

*Fax:* Attn: Request for Comments (Cuban Remittance Affidavit) 202–622–1657.

*Mail:* Attn: Request for Comments (Cuban Remittance Affidavit), Office of Foreign Assets Control, Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220.

*Instructions:* All submissions received must include the agency name and the **Federal Register** Doc. number that appears at the end of this document. Comments received will be made available to the public via [www.regulations.gov](http://www.regulations.gov) or upon request, without change and including any personal information provided.

**FOR FURTHER INFORMATION CONTACT:** Assistant Director for Licensing, tel.: 202–622–2480, Assistant Director for Policy, tel.: 202–622–2746, Assistant Director for Regulatory Affairs, tel.: 202–622–4855, Assistant Director for Sanctions Compliance & Evaluation, tel.: 202–622–2490, Office of Foreign Assets Control, or Chief Counsel (Foreign Assets Control), tel.: 202–622–2410, Office of the General Counsel, Department of the Treasury (not toll free numbers).

#### SUPPLEMENTARY INFORMATION:

*Title:* Cuban Remittance Affidavit.

*OMB Number:* 1505–0167.

*Abstract:* The information is required of persons subject to the jurisdiction of the United States who make remittances to persons in Cuba pursuant to the general licenses in section 515.570 of the Cuban Assets Control Regulations, 31 CFR part 515 (“CACR”). The information will be used by OFAC to monitor compliance with regulations governing unlimited family and family inherited remittances, periodic \$500 remittances, unlimited remittances to religious organizations, remittances to students in Cuba pursuant to an educational license, limited emigration remittances, and periodic remittances from blocked accounts.

*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:* Individuals or households.

*Estimated Number of Respondents:* 3,000,000 filers: 1,000,000 filing four times annually and 2,000,000 filing once a year.