

(refund) of the taxes paid. This export drawback allows the manufacturer to recover the amount of the tax paid to the government. This recordkeeping requirement assists TTB in preventing diversions to the domestic market of untaxed distilled spirits, beer, and wine. This recordkeeping requirement makes it possible to trace alcohol beverages using audit techniques, thus enabling TTB officers to verify the amount of spirits, beer, and wine eligible for exportation without payment of tax or exportation subject to drawback. The retention requirement for this information collection is 2 years.

*Current Actions:* TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

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

*Estimated Number of Respondents:* 120.

*Estimated Total Annual Burden Hours:* 7,200.

*Title:* Administrative Remedies—Closing Agreements.

*OMB Number:* 1513-0099.

*TTB Form or REC Number:* None.

*Abstract:* This is a written agreement between TTB and regulated taxpayers used to finalize and resolve certain tax-related issues. Once an agreement is approved, it will not be reopened except upon a showing of fraud or malfeasance, or misrepresentation of a material fact.

*Current Actions:* TTB is submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

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

*Estimated Number of Respondents:* One (1).

*Estimated Total Annual Burden Hours:* One (1).

Dated: July 9, 2014.

**Rochelle E. Stern,**

Director, Regulations and Rulings Division.

[FR Doc. 2014-16522 Filed 7-14-14; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF THE TREASURY

### Financial Crimes Enforcement Network

#### Agency Information Collection Activities; Comment Requested; Renewal Without Change to the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (“CISADA”) Reporting Requirements Under Section 104(e)

**AGENCY:** Financial Crimes Enforcement Network (“FinCEN”), U.S. Department of the Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** FinCEN, a bureau of the U.S. Department of the Treasury (“Treasury”), invites all interested parties to comment on the Bank Secrecy Act (“BSA”) regulations implemented pursuant to section 104(e) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (“CISADA”) and consistent with its statutory mission under 31 U.S.C. 310. FinCEN is proposing to renew this information collection without change. The rule requires a U.S. bank that maintains a correspondent account for a foreign bank to inquire of the foreign bank, and report to FinCEN, certain information with respect to transactions or other financial services provided by that foreign bank. Under the rule, U.S. banks are required to report this information to FinCEN upon receiving a specific written request from FinCEN.

**DATES:** Written comments should be received on or before September 15, 2014 to be assured of consideration.

**ADDRESSES:** Written comments should be submitted to: Policy Division, Financial Crimes Enforcement Network, P.O. Box 39, Vienna, VA 22183.

**Attention:** PRA Comments—CISADA, OMB Control Number 1506-0066. Comments also may be submitted by electronic mail to the following Internet address: [regcomments@fincen.gov](mailto:regcomments@fincen.gov) with the caption in the body of the text, “Attention: PRA Comments—CISADA, OMB Control Number 1506-0066.”

**Instructions.** It is preferable for comments to be submitted by electronic mail. Please submit comments by one method only. All submissions received must include the agency name and the specific OMB control number or CISADA Reporting Requirements for this notice.

**Inspection of comments.** Comments may be inspected, between 10 a.m. and 4 p.m., in the FinCEN reading room in Vienna, VA. Persons wishing to inspect the comments submitted must request an appointment with the Disclosure

Officer by telephoning (703) 905-5034 (not a toll free call).

**FOR FURTHER INFORMATION CONTACT:** The FinCEN Resource Center at 800-767-2825.

**SUPPLEMENTARY INFORMATION:** The BSA, Titles I and II of Public Law 91-508, as amended, codified at 12 U.S.C. 1829(b), 12 U.S.C. 1951-1959, and 31 U.S.C. *et seq.*, authorizes the Secretary of the Treasury (“the Secretary”), *inter alia*, to issue regulations requiring records and reports that are determined to have a high degree of usefulness in criminal, tax, and regulatory matters. Title III of the USA PATRIOT Act of 2001, Pub. L. 107-56, included certain amendments to the anti-money laundering provisions of Title II of the BSA, 31 U.S.C. 5311 *et seq.*, which are intended to aid in the prevention, detection, and prosecution of international money laundering and terrorist financing. Regulations implementing Title II of the BSA appear at 31 CFR Chapter X. The authority of the Secretary of the Treasury to administer Title II of the BSA has been delegated to the Director of FinCEN. The information collected and retained under the regulation addressed in this notice assist Federal, state, and local law enforcement as well as regulatory authorities in the identification, investigation, and prosecution of money laundering and other matters.

*Title:* CISADA Reporting Requirements.

*OMB Number:* 1506-0066.

*Current Action:* Renewal without change to the existing regulations.

*Type of Review:* Extension of currently approved reporting requirements.

*Affected Public:* Banks as defined in 31 CFR 1010.100(d)

*Frequency:* As required.

*Estimated Number of Respondents:* There are approximately 350 respondents. It is estimated that 250 of these respondents will respond indicating they maintain no accounts subject to reporting pursuant to the CISADA requirements.

*Estimated Time per Respondent:* Response by the 250 banks is estimated to require 30 minutes per response for a total of 125 hours. It is estimated that the remaining 100 banks will provide approximately 900 responses, each response requiring 3 hours for a total of 2700 hours.

*Estimated Total Annual Burden Hours:* 2,825 hours.<sup>1</sup>

The following paragraph applies to the recordkeeping requirements

<sup>1</sup> Please note that U.S. banks are only required to report this information to FinCEN upon receiving a specific written request from FinCEN.

addressed in 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. Records required to be retained under the BSA must be retained for five years. Generally, information collected pursuant to the BSA is confidential, but may be shared as provided by law with regulatory and law enforcement authorities.

*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.

Dated: July 8, 2014.

**Jennifer Shasky Calvery,**

*Director, Financial Crimes Enforcement Network.*

[FR Doc. 2014-16624 Filed 7-14-14; 8:45 am]

**BILLING CODE 4810-02-P**

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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

suspension or reduction of safe harbor nonelective contributions.

**DATES:** Written comments should be received on or before September 15, 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 regulation 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*.

**SUPPLEMENTARY INFORMATION:**

*Title:* Suspension or Reduction of Safe Harbor Nonelective Contributions.

*OMB Number:* 1545-2191

*Form Number:* TD 9641.

*Abstract:* The final regulation allows a 401(k) plan using the safe harbor provisions of section 401(k)(12) to suspend or reduce nonelective safe harbor contributions if the employer is operating at an economic loss described in section 412(2)(A). The final regulations permit an employer to reduce or suspend safe harbor nonelective contributions without regard to the financial condition of the employer if notice is provided to participants before the beginning of the plan year which discloses the possibility that the contributions might be reduced or suspended midyear. The final regulations also permit matching contributions to be reduced or suspended under a mid-year amendment if the notice provided to participants before the beginning of the plan year discloses that the contributions might be reduced or suspended mid-year. These notices must also provide that a supplemental notice will be provided to plan participants if a reduction or suspension does occur and that the reduction or suspension will not apply until at least 30 days after the supplemental notice is provided.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Individuals and households, businesses and other for-profit organizations.

*Estimated Number of Respondents:* 5,000.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 10,000.

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.

Approved: July 3, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-16578 Filed 7-14-14; 8:45 am]

**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 843

**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