

the 60-Day Notice, PHMSA anticipated a total of 30 shippers and carriers (assuming 10 respondents for each of three test regions) and a burden of no more than four hours per shipper and carrier for the entirety of the test period; however, based on the number of entities who commented to the 60-Day Notice and indicated they wish to participate in the pilot tests, PHMSA has increased its estimate to 40 shippers and carriers for this information collection activity. The resulting estimated total burden is 160 hours (40 respondents x 4.0 hour per respondent = 160 hours) for follow-up discussions and associated information collection with shippers and carriers.

*Inspection Simulation Questions: 260 Respondents x 1.0 Hr. = 260 Hours*

PHMSA does not anticipate that answering the list of inspection simulation questions will impose a significant burden on inspectors. PHMSA anticipates no more than 260 inspection simulations will be conducted utilizing non-federal resources (encompassing all pilot tests, all participants, and each test region throughout the entirety of the test period), resulting in a total of 260 respondents. The 260 respondent estimate has been increased by 20 from the original 240 estimate posted in the 60-Day Notice based on the number of inspectors who commented to the 60-Day Notice and indicated they wish to participate in the pilot tests. PHMSA estimates it will take each inspector approximately 60 minutes to answer the list of inspection simulation questions, based on the type of questions identified in the following table, and to submit a copy of the e-HM shipping paper to PHMSA.

Type of question	Number
Yes/No .....	1
Yes/No + text .....	7
Multiple choice .....	5
Multiple choice + yes/no .....	1
Multiple choice + text .....	8
Select all that apply .....	2
Select all that apply + text .....	8
Text .....	12
<b>Total number of inspection simulation questions .....</b>	<b>44</b>

The resulting estimated total burden is 260 hours (260 respondents x 1.0 hour per respondent = 260 hours) for the inspection simulation question data collection.

*Emergency Response Simulation Questions: 24 Respondents x 1.0 Hr. = 24 Hours*

PHMSA does not anticipate that answering the list of emergency response simulation questions will impose a significant burden on investigators and emergency responders. PHMSA anticipates no more than 12 emergency response simulations will be conducted utilizing non-Federal resources, resulting in a total of no more than 24 respondents allowing for up to two respondents per simulation (12 emergency response providers and 12 investigators). PHMSA estimates it will take each respondent approximately 60 minutes to answer the list of emergency response simulation questions, based on the type of questions identified in the following table, and to submit a copy of the electronic shipping paper to PHMSA.

Type of question	Number
Yes/No .....	1
Yes/No + text .....	5
Multiple choice .....	4
Multiple choice + text .....	5
Select all that apply .....	2
Select all that apply + text .....	10
Text .....	15
<b>Total number of emergency response simulation questions .....</b>	<b>42</b>

The resulting estimated total burden is 24 hours (24 respondents x 1.0 hour per respondent = 24 hours) for the emergency response simulation question data collection.

*Impact Analysis Questions: 250 Respondents x 1.5 Hr. = 375 Hours*

PHMSA does not anticipate that answering the list of impact analysis questions will impose a significant burden on respondents (shippers, carriers, law enforcement, and emergency responders). PHMSA increased its original estimate posted in the 60-Day Notice from 200 to 250 respondents based on the number of entities who provided comments to the 60-Day Notice. PHMSA estimates no more than 250 respondents will complete the impact analysis questions, and that it will take each respondent approximately 90 minutes to answer the questions.

Type of question	Number
Yes/No .....	1
Multiple choice .....	16
Multiple choice + text (+ yes/no) ..	16
Select all that apply .....	5
Select all that apply + text (+ yes/no) .....	15

Type of question	Number
Text .....	7
<b>Total number of impact analysis questions .....</b>	<b>60</b>

The resulting estimated total burden is 375 hours (250 respondents x 1.5 hours per respondent = 375 hours) for the impact analysis question data collection.

*Total Information Collection Burden: 629 Respondents 846.5 Hours*

*Title:* Paperless Hazard Communications Pilot Program.

*Type of Request:* Request for Comments to Information Collection Burden for Paperless Hazard Communications Pilot Program.

*Abstract:* PHMSA is submitting an information collection to OMB in support of a paperless hazard communications pilot program under Title III, Section 33005 of the Hazardous Materials Transportation Safety Improvement Act of 2012 (MAP-21).

*Affected Public:* Carriers, Shippers, Emergency Response Providers, and Law Enforcement Personnel

*Estimated Number of Respondents:* 629.

*Estimated Number of Responses:* 629.

*Estimated Annual Burden Hours:* 846.5.

*Estimated Annual Burden Costs:* \$28,500.

*Frequency of collection:* Single occasion.

**Magdy El-Sibaie,**

*Associate Administrator for Hazardous Materials Safety.*

[FR Doc. 2013-28168 Filed 11-22-13; 8:45 am]

**BILLING CODE 4910-60-P**

**DEPARTMENT OF TRANSPORTATION**

**Surface Transportation Board**

[Docket No. FD 35759]

**John D. Nielsen—Control Exemption—Nebkota Railway, Inc.**

**AGENCY:** Surface Transportation Board, DOT.

**ACTION:** Notice of Exemption.

**SUMMARY:** The Board is granting an exemption under 49 U.S.C. 10502 from the prior approval requirements of 49 U.S.C. 11323-25 for John D. Nielsen (Nielsen), a noncarrier individual who controls Class III rail carrier Nebraska Northwestern Railroad, Inc. (NNW), to acquire control of Nebkota Railway, Inc. (NRI), another Class III rail carrier, which connects with NNW at Chadron, Neb.

**DATES:** This exemption will be effective on December 15, 2013. Petitions for stay must be filed by December 5, 2013. Petitions to reopen must be filed by December 10, 2013.

**ADDRESSES:** An original and 10 copies of all pleadings, referring to Docket No. FD 35759, must be filed with the Surface Transportation Board, 395 E Street SW., Washington, DC 20423-0001. In addition, one copy of each pleading must be served on Nielsen's representative: Michael J. Barron, Jr., Fletcher & Sippel LLC, Suite 920, 29 North Wacker Drive, Chicago, IL 60606-2832.

**FOR FURTHER INFORMATION CONTACT:** Jonathon Binet, (202) 245-0368. Federal Information Relay Service (FIRS) for the hearing impaired: 1-800-877-8339.

**SUPPLEMENTARY INFORMATION:** Additional information is contained in the Board's decision. Board decisions and notices are available on our Web site at [WWW.STB.DOT.GOV](http://WWW.STB.DOT.GOV).

Decided: November 20, 2013.

By the Board, Chairman Elliott, Vice Chairman Begeman, and Commissioner Mulvey.

**Derrick A. Gardner,**  
Clearance Clerk.

[FR Doc. 2013-28222 Filed 11-22-13; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 19, 2013.

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 December 26, 2013 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 8140, 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 calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0015.

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

*Title:* United States Estate (and Generation-Skipping Transfer) Tax Return.

*Form:* 706 and related schedules.

*Abstract:* Form 706 is used by executors to report and compute the Federal Estate Tax imposed by IRC section 2001 and the Federal GST tax imposed by IRC section 2601. IRS uses the information to enforce these taxes and to verify that the tax has been properly computed.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 2,046,350.

*OMB Number:* 1545-0026.

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

*Title:* Return by a U.S. Transferor of Property to a Foreign Corporation.

*Form:* 926.

*Abstract:* Form 926 is filed by any U.S. person who transfers certain tangible or intangible property to a foreign corporation to report information required by section 6038B.

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

*Estimated Annual Burden Hours:* 30,195.

*OMB Number:* 1545-0122.

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

*Title:* Foreign Tax Credit Corporations.

*Form:* 1118 and Schedules I, J, and K to Form 1118.

*Abstract:* Form 1118 and separate Schedules I, J, and K are used by domestic and foreign corporations to claim a credit for taxes paid to foreign countries. The IRS uses Form 1118 and related schedules to determine if the corporation has computed the foreign tax credit correctly.

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

*Estimated Annual Burden Hours:* 3,483,016.

*OMB Number:* 1545-0757.

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

*Title:* TD 7941—Special Lien for Estate Taxes Deferred Under Section 6166 or 6166A.

*Abstract:* Section 632A permits the executor of a decedent's estate to elect a lien on section 6166 property in favor of the United States in lieu of a bond or personal liability if an election under section 6166 was made and the executor files an agreement under section 6323A(c).

*Affected Public:* Individual or Household.

*Estimated Annual Burden Hours:* 8,650.

*OMB Number:* 1545-0806.

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

*Title:* EE-12-78 (Final) Non-Bank Trustees.

*Abstract:* IRC section 408(a)(2) permits an institution other than a bank to be the trustee of an individual retirement account (IRA). To do so, an application needs to be filed and various requirements need to be met. IRS uses the information to determine whether an institution qualifies to be a non-bank trustee.

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

*Estimated Annual Burden Hours:* 13.

*OMB Number:* 1545-0982.

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

*Title:* 26 CFR 301.9100-7T, Time and Manner of Making Certain Elections Under the Tax Reform Act of 1986.

*Abstract:* Section 301.9100-7T lists certain elections that are provided by Tax Reform Act of 1986 and provides general rules regarding the time and the manner for making the elections. These regulations enable taxpayers to take advantage of the benefits of various Code provisions.

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

*Estimated Annual Burden Hours:* 28,678.

*OMB Number:* 1545-1072.

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

*Title:* TD 8410—Allocation and Apportionment of Interest Expense and Certain Other Expenses (INTL-952-86).

*Abstract:* The regulations 864 provide rules concerning the allocation and apportionment of expenses to foreign source income for purposes of the foreign tax credit and other provisions.

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

*Estimated Annual Burden Hours:* 3,750.

*OMB Number:* 1545-1138.

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