

Unless you are notified otherwise, PHMSA will treat such marked submissions as confidential under the FOIA, and they will not be placed in the public docket of this notice. Submissions containing CBI should be sent to Kay McIver, DOT, PHMSA-PHP-80, 1200 New Jersey Avenue SE, Washington, DC 20590-0001. Any commentary PHMSA receives that is not specifically designated as CBI will be placed in the public docket for this matter.

**FOR FURTHER INFORMATION CONTACT:**

*General:* Ms. Kay McIver by telephone at 202-366-0113, or by email at [kay.mciver@dot.gov](mailto:kay.mciver@dot.gov).

*Technical:* Mr. Steve Nanney by telephone at 713-272-2855, or by email at [steve.nanney@dot.gov](mailto:steve.nanney@dot.gov).

**SUPPLEMENTARY INFORMATION:** PHMSA received a special permit request from FGT seeking a waiver from the requirements of 49 CFR 192.611(a) and (d): Change in class location: Confirmation or revision of maximum allowable operating pressure, and 49 CFR 192.619(a): Maximum allowable operating pressure: Steel or plastic pipelines.

This special permit is being requested in lieu of either a pipe replacement, pressure reduction, or new pressure test for two (2) special permit segments totaling 5,162 feet (approximately 0.978 miles) in total length of pipe. The pipeline special permit segments consist of the following:

- *Brevard County, Florida*—1,043 feet of 26-inch diameter Mainline Loop STA 18—STA 19 Pipeline, Class 1 to 3 location change, operates at a maximum allowable operating pressure (MAOP) of 977 pounds per square inch gauge (psig) and was constructed in 1968. The existing pipe design is for a Class 1 location. This proposed special permit segment is located approximately ½-mile south of the North Wickham Road crossing of Interstate 95 as shown on the map in Docket No. PHMSA-2021-0118.

- *Brevard County, Florida*—4,119 feet of 26-inch diameter Mainline Loop STA 18—STA 19 Pipeline, Class 1 to 3 location change, operates at an MAOP of 977 psig and was constructed in 1968. The existing pipe design is for a Class 1 location. This proposed special permit segment is located approximately 1-mile south of the North Wickham Road crossing of Interstate 95 as shown on the map in Docket No. PHMSA-2021-0118.

The special permit request, proposed special permit with conditions, and draft environmental assessment (DEA) for the FGT Mainline Loop STA 18—STA 19 Pipeline are available for review and public comments in Docket No.

PHMSA-2021-0118. PHMSA invites interested persons to review and submit comments on the special permit request and DEA in the docket. Please include any comments on potential safety and environmental impacts that may result if the special permit is granted. Comments may include relevant data.

Before issuing a decision on the special permit request, PHMSA will evaluate all comments received on or before the comments closing date. Comments received after the closing date will be evaluated, if it is possible to do so without incurring additional expense or delay. PHMSA will consider each relevant comment it receives in making its decision to grant or deny this special permit request.

Issued in Washington, DC, on January 21, 2022, under authority delegated in 49 CFR 1.97.

**Alan K. Mayberry,**

*Associate Administrator for Pipeline Safety.*

[FR Doc. 2022-02344 Filed 2-3-22; 8:45 am]

**BILLING CODE 4910-60-P**

## 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 Internal Revenue Service (IRS), 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 information collection requirements related to Clear Reflection of Income in the Case of Hedging.

**DATES:** Written comments should be received on or before April 5, 2022 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [omb.unit@irs.gov](mailto:omb.unit@irs.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Sara Covington, at (202) 317-4542, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Clear Reflection of Income in the Case of Hedging Transactions.

*OMB Number:* 1545-1412.

*Regulation Project Number:* FI-54-93 (TD 8554).

*Abstract:* This regulation provides guidance to taxpayers regarding when gain or loss from common business hedging transactions is recognized for tax purposes and requires that the books and records maintained by a taxpayer disclose the method or methods used to account for different types of hedging transactions.

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

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

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

*Estimated Number of Respondents:* 110,000.

*Estimated Time per Respondent:* 12 minutes.

*Estimated Total Annual Burden Hours:* 22,000.

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: February 1, 2022.

**Sara L. Covington,**  
*IRS Tax Analyst.*

[FR Doc. 2022-02396 Filed 2-3-22; 8:45 am]

**BILLING CODE 4830-01-P**

## **DEPARTMENT OF VETERANS AFFAIRS**

### **Advisory Committee: VA National Academic Affiliations Council, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act, 5 U.S.C. App. 2, that a meeting of the VA National Academic Affiliations Council (NAAC) will be held March 9, 2022–March 10, 2022 at the American Legion, 7th Floor, 1608 K Street NW, Washington, DC 20006. The meeting is open to the public.

The purpose of the Council is to advise the Secretary on matters affecting partnerships between VA and its academic affiliates.

On March 9, 2022, the Council will convene an open session from 1:00 p.m.

to 5:00 p.m. EST. The agenda will include collaborative discussions with Office of Research and Development leadership; Discovery, Education and Affiliate Networks leadership; and the Secretary of Veterans Affairs. The Council will receive a brief on Veterans Health Administration's Electronic Health Record Modernization efforts as related to education and research; and an update from the Strategic Academic Advisory Council.

On March 10, 2022, the Council will convene an open session and receive presentations on Federal Supremacy, the CHIP IN for Veterans Act's 10-year pilot program, and updates from Nursing education regarding residency programs, and the NAAC's Diversity in the Healthcare Workforce Subcommittee. The Council will receive public comments from 1:30 p.m. to 1:45 p.m. EST and will adjourn the meeting at 2:00 p.m.

Interested persons may attend and present oral statements to the Council. A sign-in sheet for those who want to give comments will be available at the meeting. Individuals who speak are

invited to submit a 1–2 page summary of their comments at the time of the meeting for inclusion in the official meeting record. Oral presentations will be limited to five minutes or less, depending on the number of participants. Interested parties may also provide written comments for review by the Council prior to the meeting, or at any time via email to *Larissa.Emory@va.gov*, or by mail to Larissa Emory PMP, CBP, MS, Designated Federal Officer, Department of Veterans Affairs, Veterans Health Administration, Office of Academic Affiliations (14AA), 810 Vermont Avenue NW, Washington, DC 20420. Any member of the public wishing to attend or seeking additional information should contact Ms. Emory via email or by phone at (915) 269–0465.

Dated: January 31, 2022.

**Jelessa M. Burney,**

*Federal Advisory Committee Management  
Officer.*

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