

By the Board, Rachel D. Campbell,
Director, Office of Proceedings.

Derrick A. Gardner,

Clearance Clerk.

[FR Doc. 2014-05579 Filed 3-13-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 11, 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 April 14, 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: 1545-1186.

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

Title: Rental Real Estate Income and Expenses of a Partnership or an S Corporation.

Form: 8825.

Abstract: Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

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

Estimated Annual Burden Hours: 6,288,600.

OMB Number: 1545-1292.

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

Title: TD 8448—Enhanced Oil Recovery Credit (PS-97-91 and PS-101-90).

Abstract: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

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

Estimated Annual Burden Hours: 1,460.

OMB Number: 1545-1324.

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

Title: TD 8530—Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title 11 Case (CO-88-90).

Abstract: This information serves as evidence of an election to apply section 382(1)(6) in lieu of section 382(1)(5) and an election to apply the provisions of the regulations retroactively. It is required by the Internal Revenue Service to assure that the proper amount of carryover attributes are used by a loss corporation following specified types of ownership changes.

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

Estimated Annual Burden Hours: 813.

OMB Number: 1545-1743.

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

Title: Summary of Archer MSAs.

Form: 8851.

Abstract: This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

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

Estimated Annual Burden Hours: 1,540,000.

OMB Number: 1545-1890.

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

Title: Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan.

Abstract: This revenue procedure describes the process for obtaining an extension of the amortization period for

the minimum funding standards set forth in section 412(e) of the Code.

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

Estimated Annual Burden Hours: 2,500.

OMB Number: 1545-1891.

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

Title: HCTC Health Plan Administrator (HPA) Return of Funds.

Form: 13560.

Abstract: Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentations for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 50.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2014-05601 Filed 3-13-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 11, 2014.

The Department of the Treasury will submit the following information collection request 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 April 14, 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 8141, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 622-1295, emailing PRA@treasury.gov, or the entire information collection request may be found at www.reginfo.gov.

Bureau of the Fiscal Service

OMB Number: 1535-0117.

Type of Review: Revision of a currently approved collection.
Title: Resolution for Transactions Involving Treasury Securities.

Form: PD F 1010.

Abstract: Completed by an official of an organization that is designated to act on behalf of the organization. The form is used only by those organizations that would like to delegate authority to certain officer(s) to dispose of Treasury securities that either are owned by the organization or are held by it in a fiduciary capacity.

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

Estimated Annual Burden Hours: 430.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

[FR Doc. 2014-05600 Filed 3-13-14; 8:45 am]

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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, Disclosure of Returns and Return Information by Other Agencies (301.6103(p)(2)(B)-1).

DATES: Written comments should be received on or before May 13, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie A. Preston, 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 Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Disclosure of Returns and Return Information by Other Agencies.

OMB Number: 1545-1757.

Regulation Project Number: TD 9036.

Abstract: In general, under the regulations, the IRS is permitted to authorize agencies with access to returns and return information under section 6103 of the Internal Revenue Code to re-disclose returns and return information based on a written request and the Commissioner's approval, to any authorized recipient set forth in Code section 6103, subject to the same conditions and restrictions, and for the same purposes, as if the recipient had received the information from the IRS directly.

Current Actions: There are no changes to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Federal, estate, local or tribal governments.

Estimated Number of Respondents: 11.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 11.

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: March 6, 2014.

Christie A. Preston,

IRS Reports Clearance Officer.

[FR Doc. 2014-05561 Filed 3-13-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Tax Counseling for the Elderly Program Availability of Application Packages**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document provides notice of the availability of Application Packages for the 2015 Tax Counseling for the Elderly (TCE) Program.

DATES: Application instructions are available electronically from the IRS on May 1, 2014 by visiting: IRS.gov (key word search—"TCE") or through Grants.gov. The deadline for submitting an application package to the IRS for the Tax Counseling for the Elderly (TCE) Program is May 31, 2014. However, because this date falls on a non-workday the deadline is being extended until Monday, June 2, 2014. All applications must be submitted through Grants.gov.

ADDRESSES: Internal Revenue Service, Grant Program Office, 5000 Ellin Road, NCFB C4-110, SE:W:CAR:SPEC:FO:GPO, Lanham, Maryland 20706,

FOR FURTHER INFORMATION CONTACT: Grant Program Office via their email address at tce.grant.office@irs.gov.

SUPPLEMENTARY INFORMATION: Authority for the Tax Counseling for the Elderly (TCE) Program is contained in Section 163 of the Revenue Act of 1978, Public Law 95-600, (92 Stat. 12810), November 6, 1978. Regulations were published in the **Federal Register** at 44 FR 72113 on December 13, 1979. Section 163 gives the IRS authority to enter into cooperative agreements with private or public non-profit agencies or organizations to establish a network of trained volunteers to provide free tax information and return preparation assistance to elderly individuals. Elderly individuals are defined as individuals age 60 and over at the close of their taxable year. Because applications are being solicited before the FY 2015 budget has been approved, cooperative agreements will be entered into subject to the appropriation of funds.