

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 21, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-05043 Filed 3-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[TD 8994]

#### 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 an

existing regulations relating to electing small business trusts.

**DATES:** Written comments should be received on or before May 9, 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 regulations should be directed to Gerald J. Shields, LL.M. at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the Internet at [Gerald.J.Shields@irs.gov](mailto:Gerald.J.Shields@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Electing Small Business Trusts.

**OMB Number:** 1545-1591.

**Regulation Project Number:** REG-251701-96 (TD 8894).

**Abstract:** This regulation provide the rules for an electing small business trust (ESBT), which is a permitted shareholder of an S corporation. With respect to the collections of information, the regulations provide the rules for making an ESBT election, and the rules for converting from a qualified subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under Sec. 1.444-2T by filing Form 8716.

**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:** 7,500.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 7,500.

The following paragraph applies to all of the collections of information covered by this notice:

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**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 20, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-05040 Filed 3-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

### GI Bill Trademark Terms of Use

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The purpose of this notice is to advise the public of the terms of use for the GI Bill Trademark. The trademark is to protect Servicemembers, Veterans, and eligible family members and survivors eligible for GI Bill educational benefits from schools that mislead with deceptive promotional efforts, targeting those benefits for monetary gain.

**DATES:** *Effective Date:* March 10, 2014.

#### FOR FURTHER INFORMATION CONTACT:

Barrett Y. Bogue, GI Bill Outreach Development Team Leader, at (202) 461-9800, Department of Veterans Affairs, Veterans Benefits Administration (22), 810 Vermont Avenue NW., Washington, DC 20420.

#### SUPPLEMENTARY INFORMATION:

**Background:** On April 27, 2012, President Obama signed Executive Order 13607, directing the Department of Veterans Affairs (VA), the Department of Defense, and the Department of Education to undertake a number of measures to "stop deceptive and misleading" promotional efforts that target the GI Bill educational benefits of Servicemembers, Veterans, and eligible family members and Survivors. Trademarking "GI Bill" was part of that order to protect military families from being misled by schools that target their Federal education benefits.

A trademark is a word, phrase, symbol or design, or a combination thereof, that identifies and distinguishes the source of the goods of one party from those of others. A trademark typically protects brand names and logos used on goods and services.

For the purposes of this trademark, GI Bill is defined as a service, “providing education benefits, namely, financial assistance such as accelerated payment and tuition assistance for institutions of higher learning, non-college degree programs, on-the-job training and apprenticeship training, flight training, independent training, distance learning and internet training, correspondence training, national testing programs, licensing and certification; entrepreneurship training, work-study programs, and co-op training to Veterans, Servicemembers, National Guard members, Selected Reserve members, and eligible dependents.”

As of October 16, 2012, “GI Bill” is a federally registered trademark owned by VA. The mark consists of standard characters without claim to any particular font, style, size, or color.

**Authorized Use of the Trademark:** Third-party use of the trademark is restricted to the education and training institutions eligible to receive VA education benefits, State Approving Agencies, and recognized Veterans Service Organizations. Parties not identified are prohibited from using GI Bill in any manner that directly or indirectly implies a relationship, affiliation, or endorsement with the Department of Veterans Affairs.

**Terms of Use:** Authorized third-parties may use the registered trademark “GI Bill” in print, electronic, radio, digital, or other media as established by the terms of use.

The trademark symbol “®” should be placed at the upper right corner of the trademarked phrase in the most prominent place at first usage; such as the title of a brochure, form, or the very top of a Web page and the following trademark attribution notice must be prominently visible: “GI Bill® is a registered trademark of the U.S. Department of Veterans Affairs (VA). More information about education benefits offered by VA is available at the official U.S. government Web site at [www.benefits.va.gov/gibill](http://www.benefits.va.gov/gibill).”

Use of the registered trademark symbol is not required each time the mark appears in a single document or on a Web page. However, the symbol should be prominent on all individual documents and Web pages.

Third-party use of the trademark is restricted and subject to the following:

(1) The GI Bill trademark is not to be incorporated or included in company or product names, trademarks, logos or internet domain names.

(2) The term “GI Bill®” is to be used solely to promote official VA benefit programs and services and must include the proper trademark symbol.

(3) Use of the trademark attribution notice, indicating that the mark and all associated services belong to VA, is required and shall be taken as evidence that use of the mark is in good faith.

(4) No entity shall use the GI Bill trademark in any manner that directly or indirectly implies a relationship,

affiliation, or association with VA that does not exist.

(5) Disparagement or misrepresentations of VA services through use of the mark, or by the use of confusingly similar wording, are strictly prohibited.

**Infringement:** VA reserves the right to bring action against any party that violates VA’s terms-of-use concerning the mark in Federal court. Suspected violations must be reported by email to [GI-Bill-Trademark.vbaco@va.gov](mailto:GI-Bill-Trademark.vbaco@va.gov) with the following information:

- Date suspected violation occurred;
- Location;
- Explanation; and
- Designated Point of Contact Information.

**Authority:** E.O. 13607, USPTO Reg. No. 4,225,784.

### Signing Authority

The Secretary of Veterans Affairs, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Jose D. Riojas, Chief of Staff, Department of Veteran Affairs, approved this document on March 1, 2014, for publication.

Dated: March 5, 2014.

**Robert C. McFetridge,**  
Director, Office of Regulation Policy and Management, Office of the General Counsel,  
Department of Veterans Affairs.

[FR Doc. 2014-05110 Filed 3-7-14; 8:45 am]

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