

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: June 25, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8453-EMP, Form 8453-F, Form 8453-FE, Form 8879-F, and 8879-EMP

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 Form 8453-F, U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing; Form 8453-FE, U.S. Estate or Trust Declaration and Signature for an IRS e-file Return; Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return; Form 8879-EMP, IRS e-file Signature Authorization for Forms 940, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945; and Form 8879-F, IRS e-file Signature Authorization for Form 1041.

DATES: Written comments should be received on or before September 8, 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 form and instructions should be directed to Gerald J. Shields,

LL.M., Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224 or through the internet at Gerald.J.Shields@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Employment Tax Declaration for an IRS e-file Return.

OMB Number: 1545-0967.

Form Numbers: 8453-EMP.

Abstract: This process would allow CI, Exam, Audit, and other IRS employees' immediate access to the signature document (tax return), instead of submitting a manual request for the document and waiting for someone to manually search, find, and copy/fax/mail the document to them. Data will be used to verify and affirm the 94X series of forms (excluding the amended series of returns) taxpayer's signature. The expected respondents will be taxpayers, who file a 94X series of form.

Title: U.S. Estate of Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing.

OMB Number: 1545-0967.

Form Numbers: 8453-F.

Abstract: This form is used to secure taxpayer signatures and declarations in conjunction with electronic or magnetic media filing of trust and fiduciary income tax returns, Form 8453-F, together with the electronic or magnetic media transmission, will comprise the taxpayer's income tax return (Form 1041).

Title: U.S. Estate or Trust Declaration and Signature for an IRS e-File Return.

OMB Number: 1545-0967.

Form Numbers: 8453-FE.

Abstract: This is a new form for the SB/SE division of the IRS. It is very similar to existing IRS Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing. This form will only be used as a signature letter to Form 1041.

This new form was requested by the Mod-E file division of the IRS, and approved by the SB/SE. It is used as an electronic signature letter for Form 1041, whenever Form 1041 is filed electronically. Form 8453-FE is associated with E-file, while Form 8453-F is associated with Legacy. For 2013, both forms will be used. However, in the future, Form 8453-F will be retired when Legacy is no longer used by the IRS. The authorizing statute is 26 USC Section 7502, Electronic Filing.

Title: IRS e-file Signature Authorization for Form 1041.

OMB Number: 1545-0967.

Form Number: 8879-F.

Abstract: This form has been created to provide e-file signature authorization for Form 1041 to foster IRS policy promoting e-filing of returns. The form

is necessary to support modernized e-file initiatives. This form will reduce paper processing and handling of forms 1041, schedule K-1 (Form 1041), and related forms and schedules.

Title: IRS e-file Signature

Authorization for Forms 940, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945.

OMB Number: 1545-0967.

Form Number: 8879-EMP.

Abstract: This process would allow CI, Exam, Audit, and other IRS employees' immediate access to the signature document (tax return), instead of submitting a manual request for the document and waiting for someone to manually search, find, and copy/fax/mail the document to them. Data will be used to verify and affirm the 94X series of Forms (excluding the amended series of returns) taxpayer's signature. Form 8879-EMP will enable an ERO to file and sign electronically.

Current Actions: There are changes being made to the information collection at this time.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, and individuals, or households.

Estimated Number of Respondents: 21,001,881.

Estimated Time per Respondent: 2 hours and 34 minutes.

Estimated Total Annual Burden Hours: 53,784,707.

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 1, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-15902 Filed 7-7-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Forms 3921 and 3922

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 exercise of an incentive stock option under Section 422(b), information reporting requirements under Internal Revenue Service Code section. 6039, and transfer of stock acquired through an employee stock purchase plan under Section 423(c).

DATES: Written comments should be received on or before September 8, 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 form and instructions 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.

SUPPLEMENTARY INFORMATION:

Title: Form 3921, Exercise of an Incentive Stock Option Under Section 422(b). Form 3922, Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c).

OMB Number: 1545-2129.

Form Number: 3921 and 3922.

Abstract: Form 3921 is a copy of the information return filed with the Internal Revenue Service by the corporation which transferred shares of stock to a recipient. Form 3922 is used by the corporation to record a transfer of the legal title of a share of stock acquired by the employee where the stock was acquired pursuant to the exercise of an option described in Internal Revenue Code section 423(c). These forms are required to be filed for stock transfers occurring after 2008. Treasury Decision 9470 contains the final regulations relating to the return and information statement requirements under Internal Revenue Code section 6039. These regulations reflect changes to section 6039 made by section 403 of the Tax Relief and Health Care Act of 2006. These regulations affect corporations that issue statutory stock options and provide guidance to assist corporations in complying with the return and information statement requirements under section 6039.

Current Actions: There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals and Households, Businesses and other for-profit organizations.

Estimated Number of Respondents: 51,000.

Estimated Time per Respondent: 29 minutes.

Estimated Total Annual Burden Hours: 25,205 hours.

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: June 25, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1041-A

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 U.S. information return-trust accumulation of charitable amounts.

DATES: Written comments should be received on or before September 8, 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 form and instructions 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. **SUPPLEMENTARY INFORMATION:** *Title:* U.S. Information Return-Trust Accumulation of Charitable Amounts.

OMB Number: 1545-0094.

Form Number: 1041-A.

Abstract: Form 1041-A is used to report the information required in