

are updating the reported OMB burden estimates to be consistent with what was provided in the regulations.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households, farms, and business or other for-profit organizations.

Estimated Number of Respondents: 4,025,000.

Estimated Time Per Respondent: 45 min.

Estimated Total Annual Burden Hours: 3,015,000.

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: January 28, 2014.

Christie Preston,

Supervisory Tax Analyst, Internal Revenue Service.

[FR Doc. 2014-02847 Filed 2-7-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8944 and Form 8948

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 8944, Preparer Hardship Waiver Request, and Form 8948, Preparer Explanation for Not Filing Electronically.

DATES: Written comments should be received on or before April 11, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie 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 form and instructions should be directed to Joseph Durbala at (202) 317-5746, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Form 8944, Preparer Hardship Waiver Request.

Title: Form 8948, Preparer Explanation for Not Filing Electronically.

OMB Number: 1545-2200.

Abstract Form 8944: A tax preparer uses Form 8944 to request a waiver from the requirement to file tax returns on magnetic media when the filing of tax returns on magnetic media would cause a hardship.

Abstract, Form 8948: A specified tax return preparer uses Form 8948 to explain which exception applies when a covered return is prepared and filed on paper.

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: Businesses and other for-profit organizations.

Estimated Number of Respondents: 8,910,000.

Estimated Total Annual Burden Hours: 18,270,900

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 3, 2014.

Christie Preston,

IRS, Supervisory Tax Analyst.

[FR Doc. 2014-02840 Filed 2-7-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for 637 Registration Program

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 the 637 Registration Program.

DATES: Written comments should be received on or before April 11, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information on the burden related to the 637 registration program should be directed to R. Joseph Durbala, (202)–317–5746, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: 637 Registration Program.

OMB Number: 1545–1835.

Form Number: 637

Abstract: The authority for the requirement for registration is found in Internal Revenue Code sections 4101 (Fuel Taxes), 4222 (Retailers and Manufacturers Excise Taxes), 4682 (Ozone-depleting Chemicals Tax), and the regulations. Form 637, Application for Registration (For Certain Excise Tax Activities) is used to apply for excise tax registration for activities under sections 4101, 4222, and 4682. Common activities for which persons are registered include that of a refiner, terminal operator, position holder, throughputter, ultimate vendor, first retail seller of certain heavy vehicles, manufacturer of sport fishing equipment, and to file a claim. The information will be used to make an informed decision on whether the applicant/registrant qualifies for registration.

Current Actions: There are no changes being made to the burden associated with the collection tools at this time. However, this request will be used to combine the associated burden of 1545–0014 into this approval number.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 4,840.

Estimated Average Time per

Respondent: 6 hours, 30 minutes.

Estimated Total Annual Burden

Hours: 30,499.

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 4, 2014.

Christie Preston,

Supervisory Tax Analyst, Internal Revenue Service.

[FR Doc. 2014–02844 Filed 2–7–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0605]

Proposed Information Collection (Removal of Requirement to File Direct-Pay Fee Agreements with the Office of the General Counsel)

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Office of the General Counsel (OGC), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the modification of a collection of certain information by the agency. Under the Paperwork Reduction Act of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each modification of a collection of information, including

each proposed revision of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the removal of the requirement that direct-pay fee agreements be filed with both the agency of original jurisdiction (AOJ) and OGC. Direct-pay fee agreements would only be filed with the AOJ.

DATES: Comments must be received on or before April 11, 2014.

ADDRESSES: Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at www.Regulations.gov or to Dana Raffaelli (0220), Office of the General Counsel, U.S. Department of Veterans Affairs, 810 Vermont Ave., NW., Washington, DC 20420. Please refer to “OMB Control No. 2900–0605” in any correspondence. During the comment period, comments may be viewed online through FDMS.

FOR FURTHER INFORMATION CONTACT: Dana Raffaelli at (202) 461–7699 or FAX (202) 273–6404. These are not toll-free numbers.

SUPPLEMENTARY INFORMATION:

Title: Filing of Representatives' Fee Agreements.

OMB Control Number: 2900–0605

Type of Review: Revision of a currently approved collection.

Abstracts:

a. *Summary of collection of information:* Accredited agents and attorneys are required to file with the Secretary of Veterans Affairs agreements for the payment of fees charged for representing claimants before VA. The Secretary is authorized to review these agreements either on his or her own motion or upon the request of the claimant who is a party to the agreement. 38 U.S.C. 5904(c). The purpose of the review is to determine whether the fees charged are excessive or unreasonable. Id. VA regulations delegate the authority to receive and review fee agreements to OGC. 38 CFR 14.636. Subject to certain limitations, attorneys and agents may enter into agreements with claimants that direct VA to withhold representation fees from any past-due benefits VA awards to the claimant and pay the fee directly to the agent or attorney. 38 U.S.C. 5904(d). To process direct payments, VA requires filing a copy of a fee agreement with the local VA regional office where award payments are processed, i.e., the AOJ. 38 CFR 14.636(h)(4). VA is amending § 14.636(g)(3) and (h)(4) to remove the requirement that an agent or attorney file a direct-pay fee agreement with both OGC and the AOJ. The intended effect of this amendment is to require that