

NSR's filing of a notice of consummation by April 7, 2015, and there are no legal or regulatory barriers to consummation, the authority to abandon will automatically expire.

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Decided: April 2, 2014.

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

**Derrick A. Gardner,**  
*Clearance Clerk.*

[FR Doc. 2014-07719 Filed 4-4-14; 8:45 am]

**BILLING CODE 4915-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1099-LTC

**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 1099-LTC, Long-term Care and Accelerated Death Benefits.

**DATES:** Written comments should be received on or before June 6, 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 Kerry Dennis at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Long-Term Care and Accelerated Death Benefits.

*OMB Number:* 1545-1519.

*Form Number:* 1099-LTC.

*Abstract:* Payers of benefits under a qualified long-term care insurance contract, and any payer of accelerated death benefits under a life insurance contract are required to report the gross

amount of such benefits made to a payee in a tax year (Section 6050Q). Form 1099-LTC is used to report the gross amount of Long term Care benefits.

*Current Actions:* There are no changes being made to the form at this time, however the Department has updated the burden associated with the ICR to reflect its most recent data on Form 1099-LTC filings. We estimate 213,453 additional filings which will increase our estimates from 79,047 to 292,500. The estimate is based on updated filing projections and previous year filings. There are no additional program changes that will affect the burden estimates.

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

*Affected Public:* Businesses or other for-profit organizations, individuals or households, not-for-profit institutions, and state, local or tribal governments.

*Estimated Number of Responses:* 292,500.

*Estimated Time per Response:* 13 minutes.

*Estimated Total Annual Burden Hours:* 67,275.

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 19, 2014.

**R. Joseph Durbala,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2014-07726 Filed 4-4-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Form 1065, 1065-X and schedules.

**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 1065 (U.S. Return of Partnership Income), 1065X (Amended Return or Administrative Adjustment Request), Schedule C (Additional Information for Schedule M-3 Filers), Schedule D (Capital Gains and Losses), Schedule K-1 (Partner's Share of Income, Credits, Deductions and Other Items), Schedule L (Balance Sheets per Books), Schedule M-1 (Reconciliation of Income (Loss) per Books With Income (Loss) per Return), Schedule M-2 (Analysis of Partners' Capital Accounts), Schedule M-3 (Net Income (Loss) Reconciliation for Certain Partnerships), and Schedule B-1, Information on Partners Owning 50% or More of Partnerships).

**DATES:** Written comments should be received on or before June 6, 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(s) and instructions should be directed to Allan Hopkins, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Form 1065 (U.S. Return of Partnership Income), 1065X (Amended Return or Administrative Adjustment Request), Schedule C (Additional

Information for Schedule M–3 Filers), Schedule D (Capital Gains and Losses), Schedule K–1 (Partner's Share of Income, Credits, Deductions and Other Items), Schedule L (Balance Sheets per Books), Schedule M–1 (Reconciliation of Income (Loss) per Books With Income (Loss) per Return)), Schedule M–2 (Analysis of Partners' Capital Accounts), Schedule M–3 (Net Income (Loss) Reconciliation for Certain Partnerships), and Schedule B–1, Information on Partners Owning 50% or More of Partnerships).

OMB Number: 1545–0099.

Form Number: 1065, 1065–X, Schedule C, Schedule D, Schedule K–1, Schedule L, Schedule M–1, Schedule M–2, Schedule M–3 and Schedule B–1.

**Abstract:** Internal Revenue Code section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used by the IRS to verify correct reporting of partnership items and for general statistics. The information is used by partners to determine the income, loss, credits, etc., to report on their tax returns.

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

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

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

**Estimated Number of Respondents:** 22,184,092.

**Estimated Time per Respondent:** Varies.

**Estimated Total Annual Burden Hours:** 2,127,889.

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: April 2, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014–07732 Filed 4–4–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2005–24/Notice 2006–15

**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)). The IRS is soliciting comments concerning information collection requirements related to Revenue Procedure 2005–24, waiver of spousal election, and Notice 2006–15, extension of June 28, 2005, safe harbor date.

**DATES:** Written comments should be received on or before June 6, 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 revenue procedure 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).

**Title:** Waiver of Spousal Election.

**OMB Number:** 1545–1936.

**Revenue Procedure Number:** Revenue Procedure 2005–24.

**Abstract:** Revenue Procedure 2005–24 provides notice to a husband or wife who has an interest in a Charitable Remainder Annuity Trust (CRAT) under section 664(d)(1) of the Internal Revenue Code or Charitable Remainder Unitrust (CRUT) under section 664(d)(2) that was created by his or her spouse where, under applicable state law, such spouse has a right to receive an elective share that could be satisfied with assets of the CRAT or CRUT. In cases where such a CRAT or CRUT is established after the date that is ninety days after the date this revenue procedure is published in the IRB, the husband or wife must waive the right to receive the elective share in order for the CRAT or CRUT to continue to qualify under section 664(d)(1)(b) or (d)(2)(B). Notice 2006–15 (2006–1 C.B. 501) extends the June 28, 2005, grandfather date in Revenue Procedure 2005–24 (2005–1 C.B. 909), until further guidance is issued by the Internal Revenue Service.

**Current Actions:** There are no changes being made to the revenue procedure or notice at this time.

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

**Affected Public:** Business or other for-profit organizations, not-for-profit institutions, and state, local or tribal governments.

**Estimated Number of Respondents:** 100,000.

**Estimated Time per Respondent:** 1 hour 30 minutes.

**Estimated Total Annual Burden Hours:** 150,000.

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