

Estimated Annual Burden Hours: 10,000.

Brenda Simms,

Treasury PRA Clearance Officer.

[FR Doc. 2014-09731 Filed 4-28-14; 8:45 am]

BILLING CODE 4810-02-P

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 24, 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 May 29, 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 emailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Number: 1545-1341.

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

Title: TD 8619 (Final) Direct Rollovers and 20-Percent Withholding Upon Eligible Rollover Distributions from Qualified Plans.

Abstract: These regulations provide rules implementing the provisions of the Unemployment Compensation Amendments (Pub. L. 102-318) requiring 20 percent income tax withholding upon certain distributions from qualified pension plans or tax-sheltered annuities.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 2,129,669.

OMB Number: 1545-1343.

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

Title: TD 8540 (Final) Valuation Tables (PS-100-88).

Abstract: The regulations require individuals or fiduciaries to report information on Forms 706 and 709 in connection with the valuation of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 4,500.

OMB Number: 1545-1629.

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

Title: Paid Preparer's Earned Income Credit Checklist (Form 8867).

Form: Form 8867.

Abstract: Form 8867 must be submitted with the tax return of any taxpayer claiming the earned income credit (EIC) if a preparer was paid to complete the return. Paid preparers of federal income tax returns or claims for refund involving the EIC must meet due diligence requirements in determining the taxpayer's eligibility for, and the amount of, the EIC.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 17,824,793.

OMB Number: 1546-2072.

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

Title: Revenue Procedure 2007-35—Statistical Sampling for purposes of Section 199.

Abstract: This revenue procedure provides guidance for determining when statistical sampling may be used for purposes of section 199 of the Internal Revenue Code and establishes acceptable statistical sampling methodologies. The collection of information in the revenue procedure involves a recordkeeping requirement for taxpayers that use statistical sampling under section 199.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 2,400.

OMB Number: 1545-2081.

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

Title: Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

Form: Form 8879-EX.

Abstract: Form 8879-EX if used if a taxpayer and the electronic return

originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic excise tax return or request for refund. If applicable, the form is also used to authorize an electronic funds withdrawal.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 46,800.

OMB Number: 1545-2096.

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

Title: TD 9424 (Final)—Loss on Subsidiary Stock (REG-157711-02).

Abstract: This document contains final regulations under sections 358, 362(e)(2), and 1502 of the Internal Revenue Code. The regulations apply to corporations filing consolidated returns, and corporations that enter into certain tax-free reorganizations. They provide rules for determining the tax consequences of a member's transfer (including by deconsolidation and worthlessness) of loss shares of subsidiary stock. In addition, the regulations provide that section 362(e)(2) generally does not apply to transactions between members of a consolidated group. Finally, the regulations conform or clarify various provisions of the consolidated return regulations, including those relating to adjustments to subsidiary stock basis.

Affected Public: Businesses or other for-profit organizations.

Estimated Annual Burden Hours: 25.

OMB Number: 1545-2208.

Type of Review: Revision of a currently approved collection.

Title: Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery.

Abstract: The information collection activity will garner qualitative customer and stakeholder feedback in an efficient, timely manner, in accordance with the Administration's commitment to improving service delivery. By qualitative feedback, we mean information that provides useful insights on perceptions and opinions, but are not statistical surveys that yield quantitative results that can be generalized to the population of study. This feedback will provide insights into customer or stakeholder perceptions, experiences and expectations, provide an early warning of issues with service, or focus attention on areas where communication, training or changes in operations might improve delivery of products or services. These collections will allow for ongoing, collaborative and actionable communications between the Agency and its customers and

stakeholders. It will also allow feedback to contribute directly to the improvement of program management.

Feedback collected under this generic clearance will provide useful information, but it will not yield data that can be generalized to the overall population. This type of generic clearance for qualitative information will not be used for quantitative information collections that are designed to yield reliably actionable results, such as monitoring trends over time or documenting program performance. Such data uses require more rigorous designs that address: the target population to which generalizations will be made, the sampling frame, the sample design (including stratification and clustering), the precision requirements or power calculations that justify the proposed sample size, the expected response rate, methods for assessing potential non-response bias, the protocols for data collection, and any testing procedures that were or will be undertaken prior fielding the study. Depending on the degree of influence the results are likely to have, such collections may still be eligible for submission for other generic mechanisms that are designed to yield quantitative results.

Number of Respondents: 150,000.

Frequency of Response: Once per request.

Average Minutes per Response: 60.

Estimated Annual Burden Hours: 150,000.

Brenda Simms,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

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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:

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Internal Revenue Service (IRS)

OMB Number: 1545-1361.

Type of Review: Revision of a currently approved collection.

Title: 26 CFR Part 52—Environmental Taxes

Abstract: Section 4681 imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof. Section 4681 also imposes a tax on ozone-depleting chemicals sold or used by a manufacturer or importer thereof and imported taxable products sold or used by an importer thereof. A floor stocks tax is also imposed. Section 4682 provides exemptions and reduced rates of tax for certain uses of ozone-depleting chemicals. These regulations provide reporting and recordkeeping rules.

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

Estimated Burden Hours: 75,250.

OMB Number: 1545-1774.

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

Title: TD 9187—Extensions of Time to Elect Method for Determining Allowable Loss.

Abstract: The information is necessary to allow the taxpayer to make certain elections to determine the amount of allowable loss under Sec. 1.337(d)-2, Sec. 1.1502-20 as currently in effect or under Sec. 1.1502-20 as modified; to allow the taxpayer to waive loss carryovers up to the amount of the Sec. 1.150-20(g) election and to ensure that loss is not disallowed under Sec. 1.337(d)-2 and basis is not reduced under Sec. 1.337(d)-2 to the extent the taxpayer establishes that the loss or basis is not attributable to the recognition of built in gain on the disposition of an asset.

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

Estimated Annual Burden Hours: 36,720.

OMB Number: 1545-1821.

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

Title: TD 9327—Disclosure of Returns and Return Information in Connection with Written Contracts or Agreements for the Acquisition of Property and Services for Tax Administration (REG-148867-03).

Abstract: Section 301.6103 (n)-1(d) Notification requirements: Any person, or agent or subcontractor of the person, who receives returns or return information under this section shall provide written notice to his, her, or its officers and employees receiving the returns or return information that returns or return information disclosed to the officer or employee may be used only for a purpose and to the extent authorized by this section; and Further inspection or disclosure of any returns or return information for a purpose or to an extent not authorized by this section constitutes a misdemeanor, punishable upon conviction by a fine or imprisonment. Section 301.6103(n)-1(e)(3) Safeguard of the regulations require that before the execution of a contract or agreement for the acquisition of property or services under which returns or return information will be disclosed, the contract or agreement must be made available to the IRS.

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

Estimated Annual Burden Hours: 250.

OMB Number: 1545-1898.

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

Title: Revenue Procedure 2004-47, Simplified Alternate Procedure for Making Late Reverse QTIP Election.

Abstract: This revenue procedure provides a simplified alternate procedure (in lieu of requesting a letter ruling) for certain executors of estates and trustees of trusts to request relief to make a late reverse qualified terminable interest property (QTIP) election under section 2652 of the Code.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 54.

Dawn D. Wolfgang,

Treasury PRA Clearance Officer.

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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 24, 2014.

The Department of the Treasury will submit the following information