

joint return with tax substantially understated; taxpayer establishes no knowledge of or benefit from, the understatement; and it would be inequitable to hold the taxpayer liable. GAO Report GAO/GGD-97-34 recommended that IRS develop a form to make relief easier for the public to request.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 240,500.

*OMB Number:* 1545-1622.

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

*Title:* Form 8866—Interest Computation Under the Look-Back Method for Property Depreciated Under the Income Forecast Method.

*Form:* Form 8866.

*Abstract:* Taxpayers depreciating property under the income forecast method and placed in service after September 13, 1995, must use Form 8866 to compute and report interest due or to be refunded under IRC 167(g)(2). The IRS uses Form 8866 to determine if the interest has been figured correctly.

*Affected Public:* Individuals or households; businesses or other for-profits.

*Estimated Annual Burden Hours:* 45,738.

*OMB Number:* 1545-1886.

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

*Title:* Revenue Procedure 2004-35, Late Spousal S Corp Consents in Community Property States.

*Abstract:* This revenue procedure requires the collection of certain information in order for the taxpayer to gain relief for late shareholder consents for Subchapter S elections. The information is designed to make sure that applications for relief meet the requirements set out in the revenue procedure.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 200.

*OMB Number:* 1545-1892.

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

*Title:* REG-153841-02 (TD 9208) (Final), Election Out of GST Deemed Allocations.

*Abstract:* The information collected will be used by the IRS to identify the trusts to which the election or termination of election will apply. The collection of information in this proposed regulation is in sections 26.2632-1(b)(2)(ii), 26.2632-1(b)(2)(iii), and 26.2632-1(b)(2). This information is required by the IRS for taxpayers who elect to have the automatic allocation

rules not apply to the current transfer and/or to future transfers to the trust or to terminate such election. This information is also required by the IRS for taxpayers who elect to treat trusts described in section 2632(c)(3)(B)(i) through (vi) as generation-skipping transfer (GST) trusts or to terminate such election.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 12,500.

*OMB Number:* 1545-1902.

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

*Title:* Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes (TD 9348—Final).

*Abstract:* This regulation requires taxpayers to report a qualified severance by filing a Form 706-GS(T), or such other form that may be published by the Internal Revenue Service in the future that is specifically designated to be utilized to report qualified severances. Where Form 706-GS(T) is used, the filer should attach a Notice of Qualified Severance to the return that clearly identifies the trust that is being severed and the new trusts created as a result of the severance. The Notice must also provide the inclusion ratio of the trust that was severed and the inclusion ratios of the new trusts resulting from the severance. The information collected will be used by the IRS to identify the trusts being severed and the new trusts created upon severance. The collection of information is required in order to have a qualified severance. If there were no reporting requirement, the IRS would be unable to achieve its objectives.

*Affected Public:* Individuals or households.

*Estimated Annual Burden Hours:* 12,500.

*OMB Number:* 1545-2066.

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

*Title:* Notice of Recapture Event for New Markets Credit.

*Form:* Form 8874-B.

*Abstract:* Form 8874-B, Notice of Recapture Event for New Markets Credit, was developed because qualified community development entities (CDEs) must provide taxpayers holding a qualified equity investment with a completed Form 8874-B when a recapture event occurs. Regulations section 1.45D-1(g)(2)(i)(B).

*Affected Public:* Individuals or households; businesses or other for-profits.

*Estimated Annual Burden Hours:* 2,755.

*OMB Number:* 1545-2070.

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

*Title:* Rev. Proc. 2007-48 Rotable Spare Parts Safe Harbor Method.

*Abstract:* The information for which the agency is requesting to collect will support a taxpayer's claim for eligibility to use the safe harbor method of accounting for rotatable spare parts provided in the proposed revenue procedures. The information will be submitted as a supporting schedule for the Form 3115, Application for Change in Accounting Method.

*Affected Public:* Businesses or other for-profits.

*Estimated Annual Burden Hours:* 75.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014-01892 Filed 1-30-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2014-0002]

#### Proposed Information Collections; Comment Request

**AGENCY:** Alcohol and Tobacco Tax and Trade Bureau; Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

**DATES:** We must receive your written comments on or before April 1, 2014.

**ADDRESSES:** Please note that TTB has adopted a new method for receiving public comments on its information collections. As described below, you may send comments on the information collections listed in this document using the "Regulations.gov" online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB-2014-0002 on "Regulations.gov," the Federal e-rulemaking portal, to submit comments via the Internet;

• *U.S. Mail:* Mary A. Wood, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005.

• *Hand Delivery/Courier in Lieu of Mail:* Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 200-E, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2014-0002 at <http://www.regulations.gov>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Mary A. Wood at the addresses or telephone number shown below.

**FOR FURTHER INFORMATION CONTACT:** Mary A. Wood, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street NW., Box 12, Washington, DC 20005; or telephone 202-453-1039, ext. 165.

**SUPPLEMENTARY INFORMATION:**

**Request for Comments**

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether this information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the information collection's burden; (c) ways to enhance the quality, utility, and

clarity of the information collected; (d) ways to minimize the information collection's burden 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 the requested information.

**Information Collections Open for Comment**

Currently, we are seeking comments on the following TTB surveys, forms, and recordkeeping requirements:

*Title:* Tax Information Authorization.

*OMB Control Number:* 1513-0001.

*TTB Form Number:* 5000.19.

*Abstract:* TTB provides form TTB F 5000.19 as a means for an industry member to authorize its representatives to obtain confidential information from TTB regarding that industry member. TTB uses this form to properly identify the representative authorized by an industry member to obtain confidential tax information.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Business or other for-profit; individuals or households.

*Estimated Number of Respondents:* 50.

*Estimated Total Annual Burden Hours:* 50.

*Title:* Referral of Information.

*OMB Control Number:* 1513-0003.

*TTB Form Numbers:* 5000.21.

*Abstract:* TTB uses form TTB F 5000.21 to make referrals of potential violations of Federal, State, or local law to Federal, State, or local agencies, and to obtain information from those agencies about actions related to the referral.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Federal Government; State, Local, or Tribal Government.

*Estimated Number of Respondents:* 500.

*Estimated Total Annual Burden Hours:* 500.

*Titles:* Brewer's Bond; Brewer's Bond Continuation Certificate; Brewer's Collateral Bond; and Brewer's Collateral Bond Continuation Certificate.

*OMB Control Number:* 1513-0015.

*TTB Form Numbers:* 5130.22, 5130.23, 5130.25, and 5130.27, respectively.

*Abstract:* The Internal Revenue Code of 1986 (IRC) requires brewers to obtain a bond to protect the Federal excise tax revenue and to ensure compliance with the requirements of the IRC and the regulations promulgated thereunder. Under the IRC and TTB regulations, once in four years, the brewer must submit either a new bond or a Continuation Certificate. The bond forms and continuation certificate forms are provided by TTB for brewers to use to meet these requirements.

*Current Actions:* We are submitting this information collection as a revision. We are updating the number of respondents, burden hours, and adding a sentence to TTB F 5130.23, 5130.25, and 5130.27 stating that affirmative responses to certain questions require the submission of further explanatory information. That statement already appears on TTB F 5130.22, and TTB F 5130.22 remains unchanged.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 3,300.

*Estimated Total Annual Burden Hours:* 989.

*Title:* Notice of Release of Tobacco Products, Cigarette Papers, or Cigarette Tubes.

*OMB Control Number:* 1513-0025.

*TTB Form Number:* 5200.11.

*Abstract:* The form TTB F 5200.11 is used by a manufacturer of tobacco products or an export warehouse to obtain the release of tobacco products and cigarette papers and tubes from Customs custody, without payment of tax, under internal revenue bond. Such products may also include tobacco products and cigarette papers and tubes exported and returned to the original manufacturer or to an export warehouse authorized by that manufacturer. The form is used by TTB to ensure compliance with laws and regulations at the time of these transactions and for post audit examinations.

*Current Actions:* We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated total annual burden hours remain unchanged.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 268.

*Estimated Total Annual Burden Hours:* 536.

*Title:* Usual and Customary Business Records Maintained by Brewers.

*OMB Control Number:* 1513-0058.

*TTB Recordkeeping Number:* 5130/1.

*Abstract:* The Internal Revenue Code of 1986 requires brewers to keep records, in such form and containing such information as prescribed by regulation and as necessary for protection of the revenue. The TTB regulations set forth the records that brewers must keep regarding their operations. TTB audits brewers' records to verify production of beer and cereal beverage and to verify the quantity of beer removed subject to tax and removed without payment of tax. TTB believes that these records would be normally kept in the course of doing business.

*Current Actions:* We are submitting this information collection as a revision. The information collection and estimated total annual burden hours remain unchanged. However, the estimated number of respondents has increased.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 3,300.

*Estimated Total Annual Burden Hours:* 1 (one).

*Title:* Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes—27 CFR 40.232(e).

*OMB Control Number:* 1513-0110.

*TTB Form or Recordkeeping Number:* None.

*Abstract:* The IRC provides that manufacturers of tobacco products may remove tobacco products without payment of Federal excise tax for experimental purposes, in such quantities and in such manner as prescribed by regulation. The TTB regulations set forth the standards for such removals and the prescribed records are used by TTB to ensure that the products meet the standards for experimental purposes and that the removals are in compliance with the IRC and TTB regulations.

*Current Actions:* We are submitting this information collection request as a revision. The estimated number of respondents increased, however the total annual burden hour remains unchanged.

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

*Affected Public:* Business or other for-profit.

*Estimated Number of Respondents:* 210.

*Estimated Total Annual Burden Hours:* 1 (one).

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

*OMB Control Number:* 1513-0132.

*TTB Form or Recordkeeping Number:* None.

*Abstract:* Executive Order 12862 directs Federal agencies to provide service to the public that matches or exceeds the best service available in the private sector. In order to work continuously to ensure that our programs are effective and meet our customers' needs, TTB seeks to obtain OMB approval of a generic clearance to collect qualitative feedback on our service delivery. Qualitative feedback refers to substantive feedback that provides useful information on customers' perceptions and opinions, but is not in the form of a survey that yields quantitative, numerical, results.

*Current Actions:* We are submitting this information collection as an extension. The estimated number of respondents and the total annual burden hours remain unchanged.

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

*Affected Public:* Individuals and households, businesses and organizations, State, Local or Tribal Government, farms.

*Estimated Number of Respondents:* 1,000.

*Estimated Annual Responses:* 1,000.

*Estimated Total Annual Burden Hours:* 1,000.

Dated: January 28, 2014.

**Rochelle E. Stern,**

*Director, Regulations and Rulings Division.*

[FR Doc. 2014-01992 Filed 1-30-14; 8:45 am]

**BILLING CODE 4810-31-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0623]

### Proposed Information Collection (VAAR Clause 852.236.91, Special Notes) Activity: Comment Request

**AGENCY:** Office of Management, Department of Veterans Affairs

**ACTION:** Notice

**SUMMARY:** The Office of Management (OM), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are

required to publish notice in the **Federal Register** concerning each proposed collection of information, including each extension without change of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to evaluate bidder's qualification and to support claims for price adjustment due to delay in construction caused by severe weather.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before April 1, 2014.

**ADDRESSES:** Submit written comments on the collection of information through the Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov); or to Waleska Pierantoni-Monge, Office of Acquisition and Logistics (003A2A), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420; or email: [waleska.pierantoni-monge@va.gov](mailto:waleska.pierantoni-monge@va.gov). Please refer to "OMB Control No. 2900-0623" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Waleska Pierantoni-Monge at (202) 632-5400, Fax 202-343-1434.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, OM invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of OM's functions, including whether the information will have practical utility; (2) the accuracy of OM's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* Department of Veterans Affairs Acquisition Regulation (VAAR) Clause 852.236.91.

*OMB Control Number:* 2900-0623.

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