

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 A. Preston,**

*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 Form 1041-A, U.S. Information Return-Trust Accumulation of Charitable Amounts.

**DATES:** Written comments should be received on or before June 13, 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 form and instructions should be directed to Gerald J. Shields 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).

#### 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 Internal Revenue Code section 6034 concerning accumulation and

distribution of charitable amounts. The data is used to verify the amounts for which a charitable deduction was allowed are used for charitable purposes.

*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 or other for-profit organizations, and individuals.

*Estimated Number of Respondents:* 119,936.

*Estimated Time per Respondent:* 36 hrs, 40 minutes.

*Estimated Total Annual Burden Hours:* 4,396,854.

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 A. Preston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 1040-PR and 1040-SS

**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 1040-PR, Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico) and Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico).

**DATES:** Written comments should be received on or before June 13, 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 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](mailto:Gerald.J.Shields@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por Hijos para Residentes Bona Fide de Puerto Rico).

*OMB Number:* 1545-0090.

*Form Number:* Form 1040-PR.

*Abstract:* Form 1040-PR, is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Anejo H-PR is used to compute household employment taxes and the Form 104-PR burden calculation includes this burden of 2,400 responses with 5,376 hours. Current Actions: There are changes, due

to Public Law 112–96, section 1001; Public Law 111–148, section 9014, which changed IRC section 1401 (b)(2); Chief Counsel request; SSA Fact Sheet: 2013 Social Security Changes, being made to the form at this time which increased taxpayer burden. This form is being submitted for renewal purposes.

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

*Affected Public:* Individuals or households, Businesses and other for-profit organizations, Farms.

*Estimated Number of Respondents:* 154,860.

*Estimated Time per Respondent:* 11 hours, 34 minutes.

*Estimated Total Annual Burden Hours:* 1,792,208.

*Title:* U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)

*OMB Number:* 1545–0090.

*Form Number:* Form 1040–SS.

*Abstract:* Form 1040–SS, is used by self-employed individuals to figure and report self-employment tax under IRC chapter 2 of Subtitle A, and provide credit to the taxpayer's social security account. Both of these forms are also used by bona-fide residents of Puerto Rico to claim the additional child tax credit.

*Current Actions:* There are changes, due to Public Law 112–96, section 1001; Public Law 111–148, section 9014, which changed IRC section 1401 (b)(2); Chief Counsel request; SSA Fact Sheet: 2013 Social Security Changes, being made to the form at this time which increased taxpayer burden. This form is being submitted for renewal purposes.

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

*Affected Public:* Individuals or households, Businesses and other for-profit organizations, Farms.

*Estimated Number of Respondents:* 92,000.

*Estimated Time Per Respondent:* 11 hours, 28 minutes.

*Estimated Total Annual Burden Hours:* 1,055,240.

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.

Dated: April 2, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF TREASURY

### Internal Revenue Service

#### Internal Revenue Service Advisory Council (IRSAC); Nominations

**AGENCY:** Internal Revenue Service, Department of Treasury.

**ACTION:** Request for applications.

**SUMMARY:** The Internal Revenue Service (IRS) requests applications of individuals to be considered for selection as members of the Internal Revenue Service Advisory Council (IRSAC). Nominations should describe and document the proposed member's qualification for IRSAC membership, including the applicant's knowledge of Circular 230 regulations and the applicant's past or current affiliations and dealings with the particular tax segment or segments of the community that the applicant wishes to represent on the council. Applications will be accepted for current vacancies from qualified individuals and from professional and public interest groups that wish to have representatives on the IRSAC. The IRSAC is comprised of no more than thirty-five (35) appointed members; approximately seven of these appointments will expire in December 2014. It is important that the IRSAC continue to represent a diverse taxpayer and stakeholder base. Accordingly, to maintain membership diversity,

selection is based on the applicant's qualifications as well as areas of expertise, geographic diversity, major stakeholder representation and customer segments.

The Internal Revenue Service Advisory Council (IRSAC) provides an organized public forum for IRS officials and representatives of the public to discuss relevant tax administration issues. The council advises the IRS on issues that have a substantive effect on federal tax administration. As an advisory body designed to focus on broad policy matters, the IRSAC reviews existing tax policy and/or recommends policies with respect to emerging tax administration issues. The IRSAC suggests operational improvements, offers constructive observations regarding current or proposed IRS policies, programs, and procedures, and advises the IRS with respect to issues having substantive effect on federal tax administration.

**DATES:** Written applications will be accepted from May 1, 2014 through June 13, 2014.

**ADDRESSES:** Applications should be sent to the Internal Revenue Service, National Public Liaison, CL:NPL:P, Room 7559 IR, 1111 Constitution Avenue NW., Washington, DC 20224, Attn: Ms. Lorenza Wilds; or by email: [publicliaison@irs.gov](mailto:publicliaison@irs.gov). Applications may be submitted by mail to the address above or faxed to 855–811–8021. Application packages are available on the Tax Professional's Page, which is located on the IRS Internet Web site at <http://www.irs.gov/Tax-Professionals>.

**FOR FURTHER INFORMATION CONTACT:** Ms. Lorenza Wilds, 202–317–6851 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** IRSAC was authorized under the Federal Advisory Committee Act, Public Law 92–463., the first Advisory Group to the Commissioner of Internal Revenue—or the Commissioner's Advisory Group (“CAG”)—was established in 1953 as a “national policy and/or issue advisory committee.” Renamed in 1998, the Internal Revenue Service Advisory Council (IRSAC) reflects the agency-wide scope of its focus as an advisory body to the entire agency. The IRSAC's primary purpose is to provide an organized public forum for senior IRS executives and representatives of the public to discuss relevant tax administration issues.

Conveying the public's perception of IRS activities, the IRSAC is comprised of individuals who bring substantial, disparate experience and diverse backgrounds on the Council's activities. Membership is balanced to include