

the value of plan assets and benefit liabilities for purposes of the funding requirements that apply to single employer defined benefit plans, regarding the use of certain funding balances maintained for those plans, and regarding benefit restrictions for certain underfunded defined benefit pension plans. These regulations reflect provisions under sections 430(d), 430(f), 430(g), 430(h)(2), 430(i), and 436, as added to the Internal Revenue Code (Code) by the Pension Protection Act of 2006 (Public Law 109–280; 120 Stat. 780), and amended by the Worker, Retiree, and Employer Recovery Act of 2008 (Pub. L. 110–458; 122 Stat. 5092). Plans sponsors may make elections regarding these plans options.

*Affected Public:* Private Sector: Businesses or other for-profits.  
*Estimated Annual Burden Hours:* 120,000.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–12309 Filed 5–27–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Bureau of the Fiscal Service

#### Proposed Collection of Information: Disclaimer and Consent With Respect To United States Savings Bonds/Notes

**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 a proposed and/or continuing information collection, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently the Bureau of the Fiscal Service within the Department of the Treasury is soliciting comments concerning the form “Disclaimer and Consent With Respect To United States Savings Bonds/Notes”.

**DATES:** Written comments should be received on or before July 28, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of the Fiscal Service, Bruce A. Sharp, 200 Third Street A4–A, Parkersburg, WV 26106–1328, or [bruce.sharp@fiscal.treasury.gov](mailto:bruce.sharp@fiscal.treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies should be directed to Bureau of the Fiscal Service, Bruce A. Sharp, 200

Third Street A4–A, Parkersburg, WV 26106–1328, or (304) 480–8150.

#### SUPPLEMENTARY INFORMATION:

*Title:* Disclaimer and Consent With Respect To United States Savings Bonds/Notes.

*OMB Number:* 1535–0113.

*Form Number:* PD F 1849.

*Abstract:* The information is requested when the requested savings bonds/notes transaction would appear to affect the right, title or interest of some other person.

*Current Actions:* Revision of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 3,000.

*Estimated Time per Respondent:* 6 minutes.

*Estimated Total Annual Burden Hours:* 300.

*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: May 22, 2014.

**Bruce A. Sharp,**

*Bureau Clearance Officer.*

[FR Doc. 2014–12280 Filed 5–27–14; 8:45 am]

**BILLING CODE 4810–39–P**

## DEPARTMENT OF THE TREASURY

### Bureau of the Fiscal Service

#### Proposed Collection of Information: Special Form of Assignment for U.S. Registered Securities

**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 a proposed and/or continuing information collection, as required by the Paperwork Reduction Act of 1995, Public Law 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently the Bureau of the Fiscal Service within the Department of the Treasury is soliciting comments concerning the form “Special Form of Detached Assignment for U.S. Registered Definitive Securities and U.S. Bearer Securities for Conversion to BECCS or CUBES”.

**DATES:** Written comments should be received on or before July 28, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Bureau of the Fiscal Service, Bruce A. Sharp, 200 Third Street A4–A, Parkersburg, WV 26106–1328, or [bruce.sharp@fiscal.treasury.gov](mailto:bruce.sharp@fiscal.treasury.gov).

#### FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies should be directed to Bureau of the Fiscal Service, Bruce A. Sharp, 200 Third Street A4–A, Parkersburg, WV 26106–1328, or (304) 480–8150.

#### SUPPLEMENTARY INFORMATION:

*Title:* Special Form of Detached Assignment for U.S. Registered Definitive Securities and U.S. Bearer Securities for Conversion to BECCS or CUBES.

*OMB Number:* 1535–0059.

*Form Number:* PD F 1832.

*Abstract:* The information is requested to complete transaction involving the assignment of U.S. Registered and Bearer Securities.

*Current Actions:* Revision of a currently approved collection.

*Type of Review:* Regular.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,600.

*Estimated Time per Respondent:* 15 minutes.

*Estimated Total Annual Burden Hours:* 400.

*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: May 22, 2014.

**Bruce A. Sharp,**

*Bureau Clearance Officer.*

[FR Doc. 2014-12278 Filed 5-27-14; 8:45 am]

**BILLING CODE 4810-39-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Advisory Group to the Internal Revenue Service Tax Exempt and Government Entities Division (TE/GE); Meeting

**AGENCY:** Internal Revenue Service (IRS); Tax Exempt and Government Entities Division, Treasury.

**ACTION:** Notice.

**SUMMARY:** The Advisory Committee on Tax Exempt and Government Entities (ACT) will hold a public meeting on Wednesday, June 11, 2014.

**FOR FURTHER INFORMATION CONTACT:** Mark Kirbabas, Acting Designated Federal Officer, TE/GE Communications and Liaison; 1111 Constitution Ave. NW.; SE:T:CL—NCA 679; Washington, DC 20224. Telephone: 202-317-8444 (not a toll-free number). Email address: [Mark.J.Kirbabas@irs.gov](mailto:Mark.J.Kirbabas@irs.gov).

**SUPPLEMENTARY INFORMATION:** By notice herein given, pursuant to section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988), a public meeting of the ACT will be held on Wednesday, June 11, 2014, from 9:30 a.m. to 11:30 a.m., at the Internal Revenue Service; 1111 Constitution Ave. NW.; Room 3313; Washington, DC. Issues to be discussed relate to Employee Plans, Exempt Organizations, and Government Entities. Reports from five ACT subgroups cover the following topics:

- Employee Plans: Analysis and Recommendations Regarding the Pre-Approved and Determination Letter Programs
- Exempt Organizations: Analysis and Recommendations Regarding Unrelated Business Income Tax Compliance of Colleges and Universities
- Federal, State and Local Governments: The Affordable Care Act and Government Employees

- Indian Tribal Governments: IRS Tribal Consultation: A Compliance Audit and Recommendations for Improvement
- Tax-Exempt Bonds: Today's Reality: The Increased Reliance on the "Facts and Circumstances" Test in Analyzing Management Contracts for Private Business Use

Last minute agenda changes may preclude advance notice. Due to limited seating and security requirements, attendees must call Cynthia Phillips Grady to confirm their attendance. Ms. Phillips Grady can be reached at (202) 317-8782. Attendees are encouraged to arrive at least 30 minutes before the meeting begins to allow sufficient time for security clearance. Photo identification must be presented. Please use the main entrance at 1111 Constitution Ave. NW., to enter the building. Should you wish the ACT to consider a written statement, please call (202) 317-8444, or write to: Internal Revenue Service; 1111 Constitution Ave. NW.; SE:T:CL—NCA-679; Washington, DC 20224, or email [Mark.J.Kirbabas@irs.gov](mailto:Mark.J.Kirbabas@irs.gov).

Dated: May 21, 2014.

**Mark O'Donnell,**

*Director, Communications and Liaison, Tax Exempt and Government Entities Division, Internal Revenue Service.*

[FR Doc. 2014-12340 Filed 5-27-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0622]

#### Agency Information Collection (VAAR Clause 852.236.89, Buy American Act) Under OMB Review

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Office of Management (OM), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before June 27, 2014.

**ADDRESSES:** Submit written comments on the collection of information through

[www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0622" in any correspondence.

#### FOR FURTHER INFORMATION CONTACT:

Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420, (202) 632-7492 or email [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to "OMB Control No. 2900-0622."

**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 852.236-89, Buy American Act.

*OMB Control Number:* 2900-0622.

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

*Abstract:* The Buy American Act requires that only domestic construction material shall be used to perform domestic Federal contracts for construction, with certain exceptions. Despite the allowable exceptions, it is VA policy not to accept foreign construction material. VAAR clause 852.236-89 advises bidders of these provisions and requires bidders who choose to submit a bid that includes foreign construction material to identify and list the price of such material. VA uses the information to determine whether to accept or not accept a bid that includes foreign construction material.