

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 certain transfers of property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

**DATES:** Written comments should be received on or before September 2, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulations 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.

**SUPPLEMENTARY INFORMATION:**

*Title:* Certain Transfers of Property to Regulated Investment Companies (RICs) and Real Estate Investment Trusts (REITs).

*OMB Number:* 1545–1672. Regulation Project Number: TD 9047.

*Abstract:* The regulation applies with respect to the net built-in gain of C corporation property that becomes property of a Regulated Investment Company (RIC) or Real Estate Investment Trust (REIT) by the qualification of a C corporation as a RIC or REIT or by the transfer of property of a C corporation to a RIC or REIT in certain tax-free transactions. Depending on the date of the transfer of property or qualification as a RIC or REIT, the regulation provides that either (1) the C corporation will recognize gain as if it had sold the property at fair market value unless the RIC or REIT elects section 1374 treatment or (2) the RIC or REIT will be subject to section 1374 treatment with respect to the net recognized built-in-gain, unless the C corporation elects deemed sale treatment. The regulation provides that a section 1374 election is made by filing a statement, signed by an official authorized to sign the income tax return of the RIC or REIT and attached to the RIC's or REIT's Federal income tax return for the taxable year in which the property of the C corporation becomes the property of the RIC or REIT. The regulation provides that a deemed sale election is made by filing a statement, signed by an official authorized to sign the income tax return of the C corporation and attached to the C corporation's Federal income tax return for the taxable year in which the deemed sale occurs.

*Current Actions:* There are no changes being made to this existing regulation.

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

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

*Estimated Number of Respondents:* 140.

*Estimated Time per Respondent:* 30 minutes.

*Estimated Total Annual Burden Hours:* 70.

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: May 23, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014–15439 Filed 6–30–14; 8:45 am]

**BILLING CODE 4830–01–P**

## 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 September 2, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to R. Joseph Durbala, 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.

Approved: May 20, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

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## DEPARTMENT OF THE TREASURY

### United States Mint

#### Citizens Coinage Advisory Committee; Teleconference

**ACTION:** Notification of Citizens Coinage Advisory Committee July 8, 2014, Public Meeting.

**SUMMARY:** Pursuant to United States Code, Title 31, section 5135(b)(8)(C), the United States Mint announces the Citizens Coinage Advisory Committee (CCAC) public meeting scheduled for July 8, 2014.

*Date:* July 8, 2014.

*Time:* 1:00 p.m. to 3:30 p.m. EDT.

*Location:* This meeting will occur via teleconference. Interested members of the public may attend the meeting at the United States Mint; 801 9th Street NW., Washington, DC; Conference Room A.

*Subject:* Discussion of design themes for the Congressional Gold Medals to be awarded to the Doolittle Tokyo Raiders, the American Fighter Aces, and the World War II Members of the Civil Air Patrol.

*Interested persons should call the CCAC HOTLINE at (202) 354-7502 for the latest update on meeting time and room location.*

In accordance with 31 U.S.C. 5135, the CCAC:

- Advises the Secretary of the Treasury on any theme or design proposals relating to circulating coinage, bullion coinage, Congressional Gold Medals, and national and other medals.

- Advises the Secretary of the Treasury with regard to the events, persons, or places to be commemorated by the issuance of commemorative coins in each of the five calendar years succeeding the year in which a

commemorative coin designation is made.

- Makes recommendations with respect to the mintage level for any commemorative coin recommended.

#### FOR FURTHER INFORMATION CONTACT:

William Norton, United States Mint Liaison to the CCAC; 801 9th Street NW., Washington, DC 20220 or call 202-354-7200.

Any member of the public interested in submitting matters for the CCAC's consideration is invited to submit them by fax to the following number: 202-756-6525.

**Authority:** 31 U.S.C. 5135(b)(8)(C).

Dated: June 25, 2014.

**Beverly Ortega Babers,**

*Chief Administrative Officer, United States Mint.*

[FR Doc. 2014-15408 Filed 6-30-14; 8:45 am]

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## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

#### Proposed Information Collection (Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion (Documents and Information Required for Specially Adapted Housing Assistive Technology Grant)); Activity: Comment Request

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Veterans Benefits Administration (VBA), 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 proposed collection, and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed to decide whether an applicant meets the requirements and satisfies the scoring criteria for award of an SAH Assistive Technology grant under 38 U.S.C. 2108.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before September 2, 2014.

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