

collection request 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 September 15, 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](mailto: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](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission may be obtained by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622–1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### Internal Revenue Service (IRS)

*OMB Number:* 1545–1800.

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

*Title:* Form 8886, Reportable Transaction Disclosure Statement; Form 14234, Pre-CAP and CAP Application Form.

*Form:* Form 8886, Form 14234.

*Abstract:* Form 8886 is used to disclose information for each reportable transaction in which a taxpayer participated, as described in 26 CFR 1.6011–4. Form 14234 is the application for the Compliance Assurance Process (CAP), a strictly voluntary program available to Large Business and International (LB&I) Division taxpayers that meet the selection criteria. CAP is a real-time review of completed business transactions during the CAP year with the goal of providing certainty of the tax return within 90 days of the filing. Taxpayers in CAP are required to be cooperative and transparent and report all material issues and items related to completed business transactions to the review team.

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

*Estimated Annual Burden Hours:* 913,698.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2014–19354 Filed 8–14–14; 8:45 am]

**BILLING CODE 4830–01–P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0594]

#### Proposed Information Collection (Election To Apply Selected Reserve Services to Either Montgomery GI Bill-Active Duty or to the Montgomery GI Bill-Selected Reserve) 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 extension of a currently approved collection and allow 60 days for public comment in response to this notice. This notice solicits comments on information needed to determine the type of educational benefit payable to Selected Reservist members.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before October 14, 2014.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Nancy J. Kessinger, Veterans Benefits Administration (20M3), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email to [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to “OMB Control No. 2900–0594” in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632–8924 or FAX (202) 632–8925.

**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, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA’s

functions, including whether the information will have practical utility; (2) the accuracy of VBA’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:* Election to Apply Selected Reserve Services to Either Montgomery GI Bill-Active Duty or to the Montgomery GI Bill-Selected Reserve.

*OMB Control Number:* 2900–0594.

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

*Abstract:* Reservist who participate in the Montgomery GI Bill-Active Duty and served on active duty for two years followed by six years in the Selected Reserve must elect to apply the selected reserved credit either toward the Montgomery GI Bill-Active Duty or toward the Montgomery GI Bill-Selected Reserve benefits. Reservists must make this election in writing, which will take effect when the individual either negotiates a check or receives education benefits via direct deposit or electronic funds transfer under the program elected. VA uses the election to determine which benefit is payable based on the individual’s Selected Reserve service.

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 2,667 hours.

*Estimated Average Burden Per Respondent:* 20 minutes.

*Frequency of Response:* One time.

*Estimated Number of Respondents:* 8,000.

Dated: August 12, 2014.

By direction of the Secretary.

**Crystal Rennie,**

*Department Clearance Officer, Department of Veterans Affairs.*

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**BILLING CODE 8320–01–P**

#### DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900–0778]

#### Proposed Information Collection (Disability Benefits Questionnaires—Group 3) Activity: Comment Request

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

**ACTION:** Notice.