

Approved: February 14, 2014.

Christie Preston,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2013-3

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 Revenue Procedure 2013-30, Uniform Late S Corporation Election Revenue Procedure.

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

ADDRESSES: Direct all written comments to Christie 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 revenue procedures should be directed to Sara Covington, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, through the internet at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Revenue Procedure 2013-30, Uniform Late S Corporation Election Revenue Procedure.

OMB Number: 1545-1548.

Revenue Procedure Number: Revenue Procedure 2013-30.

Abstract: Revenue Procedure 2013-30 provides a simplified method for taxpayers to request relief for late S corporation elections, Electing Small Business Trust (ESBT) elections, Qualified Subchapter S Trust (QSST) elections, Qualified Subchapter S Subsidiary (Q Sub) elections, and late corporate classification elections which the taxpayer intended to take effect on the same date that the taxpayer intended

that an S corporation election for the entity should take effect. Generally, this revenue procedure facilitates the grant of relief to taxpayers that request relief previously provided in numerous other revenue procedures by consolidating the provisions of those revenue procedures into one revenue procedure and extending relief in certain circumstances. Revenue Procedures 97-48, 2003-43, 2004-48., 2004-49, and 2007-62 are affected.

Current Actions: There are no changes being made to these revenue procedures at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 50,000.

Estimated Average Time Per Respondent varies: .5 hours to 1 hour.

Estimated Total Annual Burden Hours: 50,000.

The following paragraph applies to 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: February 18, 2014.

Christie Preston,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Meeting for the Electronic Tax Administration Advisory Committee (ETAAC)

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of open meeting.

SUMMARY: In 1998, the Internal Revenue Service established the Electronic Tax Administration Advisory Committee (ETAAC). The primary purpose of ETAAC is to provide an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC offers constructive observations about current or proposed policies, programs, and procedures, and suggests improvements. Listed is a summary of the agenda along with the planned discussion topics.

Summarized Agenda

10:00 a.m.—Meet and Greet

10:15 a.m.—Meeting Opens

11:15 a.m.—Meeting Adjourns

The discussion will include: Response to 2013 ETAAC Recommendations.

Note: Last-minute changes to these topics are possible and could prevent advance notice.

DATES: There will be an ETAAC meeting on Friday, March 28, 2014.

You must register in advance to be put on a guest list to attend the meeting. This meeting will be open to the public, and will be in a room that accommodates approximately 40 people, including members of ETAAC and IRS officials. Seats are available to members of the public on a first-come, first-served basis. Escorts will be provided and attendees are encouraged to arrive at least 15 minutes before the meeting begin. Members of the public may file written statements sharing ideas for electronic tax administration. Send written statements to etaac@irs.gov.

ADDRESSES: The meeting will be held at the Internal Revenue Service, 1111 Constitution Avenue NW., Room 3716, Washington, DC 20024.

FOR FURTHER INFORMATION CONTACT: You must provide your name in advance for the guest list and be able to show your state-issued picture identification on the day of the meeting. Otherwise, you will not be able to attend the meeting as this is a secured building. To receive a copy of the agenda or general information about ETAAC, call Cassandra Daniels on 240-613-6155 or send an email to etaac@irs.gov by Tuesday, March 25, 2014. Notification of intent should include your name, organization and telephone number. Please spell out all names if you leave a voice message.

SUPPLEMENTARY INFORMATION: ETAAC reports to the Director, e-File Services. Increasing participation by external stakeholders in the development and implementation of the strategy for electronic tax administration will help IRS achieve the goal that paperless filing should be the preferred and most convenient method of filing tax and information returns. ETAAC members are not paid for their time or services, but consistent with Federal regulations, they are reimbursed for their travel and lodging expenses to attend the public meetings and working sessions each year.

Dated: February 18, 2014.

Diane L. Fox,

Manager, Industry Stakeholder Engagement & Strategy.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Open Season for Membership to the Electronic Tax Administration Advisory Committee (ETAAC)

AGENCY: Internal Revenue Service (IRS), Department of the Treasury.

ACTION: Request for nominations and applications.

SUMMARY: The Internal Revenue Service (IRS) requests nominations for individuals to be considered for membership on the ETAAC. Nominations may be received from individuals and outside groups that wish to have representatives on the ETAAC. Nominations should describe the candidate's qualifications for ETAAC membership. Submittal of an application and resume is required.

The ETAAC provides an organized public forum for discussion of electronic tax administration issues in support of the overriding goal that paperless filing should be the preferred and most convenient method of filing

tax and information returns. ETAAC members convey the public's perception of IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

The IRS seeks a diverse group of individuals to represent various groups including: (1) Tax practitioners and preparers, (2) transmitters of electronic returns, (3) tax software developers, (4) large and small business, (5) employers and payroll service providers, (6) individual taxpayers, (7) financial industry (payers, payment options and best practices), (8) system integrators or technology providers, (9) academic (marketing, sales or technical perspectives), (10) trusts and estates, (11) tax exempt organizations, and (12) state and local governments.

This is a volunteer position and members will serve a three-year term on the ETAAC to allow for a rotation in membership which ensures that different perspectives are represented. Travel expenses within government guidelines will be reimbursed. Potential candidates must pass an IRS tax compliance check and Federal Bureau of Investigation (FBI) background investigation. Members of the ETAAC may not be federally registered lobbyists.

DATES: The complete application package must be received no later than Monday, April 21, 2014.

ADDRESSES: Applications should be sent to Internal Revenue Service, 5000 Ellin Road (M/Stop C4-470, Attn: ETAAC Analyst (C4-213), SE:WE:CAS:SP:IS Lanham, Maryland 20706, by email: etaac@irs.gov or by fax to (240) 613-6155 (not a toll-free number). An application can be obtained by sending an email to etaac@irs.gov or calling (240) 613-6155 (not a toll-free number).

FOR FURTHER INFORMATION CONTACT: Cassandra Daniels, (240) 613-6155 or send an email to etaac@irs.gov.

SUPPLEMENTARY INFORMATION: The establishment and operation of the Electronic Tax Administration Advisory Committee (ETAAC) is required by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA '98), Title II, Section 2001 (b) (2). ETAAC follows a charter in accordance with the provisions of the Federal Advisory Committee Act (FACA), 5 U.S.C., App. 2. The ETAAC provides continued input into the development and implementation of the IRS's strategy for electronic tax administration. The ETAAC will research, analyze, consider, and make recommendations on a wide range of electronic tax administration

issues and will provide input into the development of the strategic plan for electronic tax administration. Members will provide an annual report to Congress by June 30th.

Applicants must complete the application, which includes describing and documenting your qualifications for membership to the Committee. Submit a short (one or two page) statement, including recent examples, addressing your specific skills and qualifications as they relate to the following: (1) E-filing employment tax and information returns; (2) Developing mobile or web applications, including understanding and designing for the customer experience; (3) Developing software product lines for small and mid-sized businesses; (4) Producing or processing large volumes of Form 1099; (5) Thinking and planning strategically in order to collaborate on issues and ideas in electronic tax administration; (6) Communicating (oral and written) issues and recommendations; (7) Working cooperatively across industry or business lines to achieve mutually acceptable solutions and recommendations; (8) Interacting effectively with a variety of personalities and backgrounds to achieve consensus often in a virtual environment; and (9) Adopting an IRS-centered mindset separate from personal or business-related perspectives that will benefit all taxpaying citizens. An acknowledgement of receipt will be sent to all applicants.

Equal opportunity practices will be followed in all appointments to the ETAAC in accordance with Department of Treasury and IRS policies. The IRS has a special interest in assuring that women and men, members of all races and national origins, and individuals with disabilities have an opportunity to serve on advisory committees: And therefore, extends particular encouragement to nominations from such appropriately qualified individuals.

Dated: February 19, 2014.

Diane L. Fox,

Manager, Industry Stakeholder Engagement and Strategy.

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DEPARTMENT OF VETERANS AFFAIRS

Research Advisory Committee on Gulf War Veterans' Illnesses;

Notice of Meeting