

Affected Public: Businesses or other for-profit and not-for-profit institutions and individuals or households.

Estimated Number of Respondents: 16,400.

Estimated Time Per Respondent: 1 hr., 27 min.

Estimated Total Annual Burden Hours: 23,900.

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: February 24, 2014.

Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2014-04505 Filed 2-28-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG-100194-10 (T.D. 9518)]

Proposed Collection; Comment Request for Regulation Project

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 the existing proposed regulations, REG-100194-10, Specified Tax Return Preparers Required to File Individual Income Tax Returns Using Magnetic Media—Taxpayer Choice Statements.

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 regulations should be directed to Sara Covington at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at sara.l.covington@irs.gov.

SUPPLEMENTARY INFORMATION: *Title:* Specified Tax Return Preparers Required to File Individual Income Tax Returns Using Magnetic Media—Taxpayer Choice Statements;

OMB Number: 1545-2201.

Regulation Project Number: REG-100194-10.

Abstract: This document contains proposed regulations implement the statutory requirement under new section 6011(e)(3) of the Internal Revenue Code for specified tax return preparers (STRPs) to file individual income tax returns (returns) using magnetic media (electronically) for individuals, estates, and trusts if the STRPs prepare and file the returns. The proposed regulations provide that (1) a tax return preparer or an STRP is not required to electronically file returns that they prepare if the taxpayers choose to file the returns in paper format and submit them to the IRS on their own behalf and (2) a return will not be considered to be filed by a tax return preparer or STRP if the tax return preparer or STRP obtains, on or prior to the date the return is filed, a signed and dated written statement from the taxpayer that states the taxpayer chooses to file the return in paper format, and that the taxpayer, and not the preparer, will submit the paper return to the IRS. A notice is to be published contemporaneously with these proposed

regulations. The proposed revenue procedure contained in the notice provides, among other things, guidance regarding the form and content of the written statement described in § 301.6011-6(a)(4)(ii) of the proposed regulations. The collection of information with regard to documenting a taxpayer's choice to file in paper format is in the proposed regulations. This collection of information is voluntary to document that the related return filed in paper format was not required to be filed electronically pursuant to section 6011(e)(3) and § 301.6011-6(a)(4)(ii) of these proposed regulations.

Current Actions: There is no change to this existing regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 319,000 .

Estimated Time per Respondent: 5.42.

Estimated Total Annual Burden Hours: 1,689,930.

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: February 14, 2014.

Christie Preston,

IRS Reports Clearance Officer.

[FR Doc. 2014-04507 Filed 2-28-14; 8:45 am]

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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.

[FR Doc. 2014-04502 Filed 2-28-14; 8:45 am]

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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.