

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: August 6, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-19654 Filed 8-19-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 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 dual consolidated loss regulations.

**DATES:** Written comments should be received on or before October 20, 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 regulation should be directed to Kerry Dennis, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Kerry.Dennis@irs.gov](mailto:Kerry.Dennis@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Dual Consolidated Loss Regulations.

**OMB Number:** 1545-1946.

**Regulation Project Number:** T.D. 9315.

**Abstract:** Section 1503(d) denies the use of the losses of one domestic corporation by another affiliated domestic corporation where the loss corporation is also subject to the income tax of a foreign country. These final regulations address various dual consolidated loss issues, including exceptions to the general prohibition against using a dual consolidated loss to reduce the taxable income of any other member of the affiliated group.

**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:** 1,780.

**Estimated Time per Respondent:** 1 hour, 32 minutes.

**Estimated Total Annual Burden Hours:** 2,740.

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: August 4, 2014.

**R. Joseph Durbala,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-19659 Filed 8-19-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Privacy Act of 1974, as Amended

**AGENCY:** United States Mint, Treasury.

**ACTION:** Notice of proposed alteration.

**SUMMARY:** In accordance with the Privacy Act of 1974, as amended, 5 U.S.C. 552a the Department of the Treasury (Treasury) and the United States Mint propose alterations to the current Treasury system of records entitled, Department of the Treasury/United States Mint—,009 Order Management System (OMS) previously known as Retail Sales System (RSS); Customer Mailing List; Order Processing Records for Coin Sets, Medals and Numismatic Items; Records of Undelivered Orders; and Product Descriptions, Availability and Inventory.

**DATES:** Comments must be received no later than September 19, 2014. The proposed altered system of records will be effective September 29, 2014 unless the United States Mint receives comments that would result in a contrary determination.

**ADDRESSES:** Comments should be sent to the Disclosure Office, United States Mint, 801 9th Street NW., Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. Comments can be faxed to (202) 756-6153 or emailed to [Kathleen.Saunders-Mitchell@usmint.treas.gov](mailto:Kathleen.Saunders-Mitchell@usmint.treas.gov). For emails, please place "Revisions to SORN" in the subject line. Comments will be made available for public inspection upon written request. The United States Mint will make such comments available for public inspection and copying at the above listed location, on official business days between the hours of 9 a.m. and 5 p.m. Eastern Time. Persons wishing to inspect the comments submitted must request an appointment by telephoning (202) 354-6788. You should submit only information that you wish to make available publicly.