

**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, Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations.

**DATES:** Written comments should be received on or before April 25, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. 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 regulation should be directed to Martha R. Brinson, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Martha.R.Brinson@irs.gov](mailto:Martha.R.Brinson@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Gain Recognition Agreements With Respect to Certain Transfers of Stock or Securities by United States Persons to Foreign Corporations.

*OMB Number:* 1545-2056.

*Regulation Project Number:* TD 9446.

*Abstract:* This document contains final regulations under section 367(a) of the Internal Revenue Code (Code) concerning gain recognition agreements filed by United States persons with respect to transfers of stock or securities to foreign corporations. The regulations finalize temporary regulations published on February 5, 2007 (T.D. 9311, 2007-1 C.B. 635). The regulations primarily affect United States persons that transfer (or have transferred) stock or securities to foreign corporations and that will enter (or have entered) into a gain recognition agreement with respect to such a transfer.

*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:* 220.

*Estimated Time per Respondent:* 2 hours.

*Estimated Total Annual Burden Hours:* 340.

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 12, 2014.

Allan M. Hopkins,  
Tax Analyst.

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Forms 8609 and 8609A

**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 low-income housing credit allocation and certification.

**DATES:** Written comments should be received on or before April 25, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Christie A. 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 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:* Low-Income Housing Credit Allocation and Certification.

*OMB Number:* 1545-0988.

*Form Number:* Forms 8609 and 8609A.

*Abstract:* Owners of residential low-income rental buildings are allowed a low-income housing credit for each qualified building over a 10-year credit period. Form 8609 can be used to obtain a housing credit allocation from the housing credit agency. A separate Form 8609 must be issued for each building in a multiple building project. Form 8609 is also used to certify certain information. Form 8609-A is filed by a building owner to report compliance with the low-income housing provisions and calculate the low-income housing credit. Form 8609-A must be filed by the building owner for each year of the 15-year compliance period. File one Form 8609-A for the allocation(s) for the acquisition of an existing building and a separate Form 8609-A for the allocation(s) for rehabilitation expenditures.

*Current Actions:* This is an extension of a currently approved collection without changes.

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

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

*Estimated Number of Respondents:* 359,046.

*Estimated Time per Respondent:* 31hrs 01min.

*Estimated Total Annual Burden Hours:* 4,090,332.

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 5, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-03755 Filed 2-21-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### United States Mint

#### **Renewal for Currently Approved Information Collection: Comment Request for Generic Clearance for the Collection of Qualitative Feedback on Agency Service Delivery**

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

**ACTION:** Notice and request for comments.

**SUMMARY:** The United States Mint invites the general public and other Federal agencies to take this opportunity to comment on currently approved information collection 1525-0014, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). The United States Mint, a bureau of the Department of the Treasury, is soliciting comments on the United States Mint customer comment cards/complaint forms, discussion groups, focus groups, in-person observation testing, and surveys to include post-transaction surveys, opt-out web surveys, and in-person observation testing (Web site or software usability tests).

**DATES:** Written comments should be received on or before April 25, 2014 be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvonne Pollard; Compliance Branch; United States Mint; 801 9th Street NW., 6th Floor; Washington, DC 20220; (202) 354-6784 (this is not a toll-free number); [YPollard@usmint.treas.gov](mailto:YPollard@usmint.treas.gov).

#### **FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or for copies of the information collection package should be directed to Yvonne Pollard; Compliance Branch; United States Mint; 801 9th Street, NW., 6th Floor; Washington, DC 20220; (202) 354-8400 (this is not a toll-free number); [YPollard@usmint.treas.gov](mailto:YPollard@usmint.treas.gov).

#### **SUPPLEMENTARY INFORMATION:**

**Title:** Collection of Qualitative Feedback on Agency Service Delivery.  
**OMB Number:** 1525-0014.

**Abstract:** The proposed comment cards/complaint forms, discussion groups, focus groups, in-person observation testing, and surveys to include post-transaction surveys, opt-out web surveys (Web site or software usability tests), and opinion surveys will allow the United States Mint to assess the acceptance of, potential demand for, and barriers to acceptance/increased demand for current and future United States Mint products, and the needs and desires of customers for more effective, efficient, and satisfaction experience with United States Mint programs and services.

**Current Actions:** The United States Mint currently engages in information collection using the methods, and for the purposes, described in the abstract.

**Type of Review:** Renewal of a currently approved information collection.

**Affected Public:** Businesses or other-for-profit; not-for-profit institutions; State, Local, or Tribal Governments; and individuals or households.

**Estimated Number of Respondents:** The estimated number of annual respondents is 10,000.

**Estimated Total Annual Burden Hours:** The estimated number of annual burden hours is 10,000.

**Requests for Comments:** Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget 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.

Dated: February 18, 2014.

**Beverly Ortega Babers,**

*Chief Administrative Officer, United States Mint.*

[FR Doc. 2014-03777 Filed 2-21-14; 8:45 am]

**BILLING CODE 4810-37-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0129]

#### **Agency Information Collection (Supplemental Disability Report) Activities under OMB Review**

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

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. 3501-3521), this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Comments must be submitted on or before March 26, 2014.

**ADDRESSES:** Submit written comments on the collection of information through [www.Regulations.gov](http://www.Regulations.gov), or to Office of Information and Regulatory Affairs, Office of Management and Budget, Attn: VA Desk Officer; 725 17th St. NW., Washington, DC 20503 or sent through electronic mail to [oira\\_submission@omb.eop.gov](mailto:oira_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-0129" in any correspondence.

#### **FOR FURTHER INFORMATION CONTACT:**

Crystal Rennie, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 632-7492 or email [crystal.rennie@va.gov](mailto:crystal.rennie@va.gov). Please refer to "OMB Control No. 2900-0129."