

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 21, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-05039 Filed 3-7-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Publication 3319

**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 Publication 3319, Low-Income Taxpayer Clinics 2012 Grant Application Package and Guidelines.

**DATES:** Written comments should be received on or before May 9, 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 publication 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 Taxpayer Clinics 2012 Grant Application Package and Guidelines.

**OMB Number:** 1545-1648.

**Publication Number:** Publication 3319.

**Abstract:** Publication 3319 outlines requirements of the IRS Low-Income Taxpayer Clinics (LITC) program and provides instructions on how to apply for a LITC grant award. The IRS will review the information provided by applicants to determine whether to

award grants for the Low-Income Taxpayer Clinics.

**Current Actions:** There are no changes being made to the publication at this time.

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

**Affected Public:** Not for-profit institutions.

**Estimated Number of Respondents:** 825.

**Estimated Total Annual Burden Hours:** 6,000.

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 20, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

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## 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 certain returned magazines, paperbacks, or records.

**DATES:** Written comments should be received on or before May 9, 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 copies of the regulation 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:** Certain Returned Magazines, Paperbacks, or Records.

**OMB Number:** 1545-0879.

**Regulation Project Number:** IA-195-78.

**Abstract:** The regulations provide rules relating to an exclusion from gross income for certain returned merchandise. The regulations provide that in addition to physical return of the merchandise, a written statement listing certain information may constitute evidence of the return. Taxpayers who receive physical evidence of the return may, in lieu of retaining physical evidence, retain documentary evidence of the return. Taxpayers in the trade or business of selling magazines, paperbacks, or records, who elect a certain method of accounting, are affected.

**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:** 19,500.

**Estimated Time per Respondent:** 25 minutes.

**Estimated Total Annual Burden Hours:** 8,125 hours.

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 21, 2014.

**Christie A. Preston,**  
*IRS Reports Clearance Officer.*

[FR Doc. 2014-05043 Filed 3-7-14; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[TD 8994]

#### 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 an

existing regulations relating to electing small business trusts.

**DATES:** Written comments should be received on or before May 9, 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 regulations 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:** Electing Small Business Trusts.  
**OMB Number:** 1545-1591.

**Regulation Project Number:** REG-251701-96 (TD 8894).

**Abstract:** This regulation provide the rules for an electing small business trust (ESBT), which is a permitted shareholder of an S corporation. With respect to the collections of information, the regulations provide the rules for making an ESBT election, and the rules for converting from a qualified subchapter S trust (QSST) to an ESBT and the conversion of an ESBT to a QSST. The regulations allow certain S corporations to reinstate their previous taxable year that was terminated under Sec. 1.444-2T by filing Form 8716.

**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:** 7,500.

**Estimated Time per Respondent:** 1 hour.

**Estimated Total Annual Burden Hours:** 7,500.

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 20, 2014.

**Christie A. Preston,**  
*IRS Reports Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

### GI Bill Trademark Terms of Use

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The purpose of this notice is to advise the public of the terms of use for the GI Bill Trademark. The trademark is to protect Servicemembers, Veterans, and eligible family members and survivors eligible for GI Bill educational benefits from schools that mislead with deceptive promotional efforts, targeting those benefits for monetary gain.

**DATES:** *Effective Date:* March 10, 2014.

#### FOR FURTHER INFORMATION CONTACT:

Barrett Y. Bogue, GI Bill Outreach Development Team Leader, at (202) 461-9800, Department of Veterans Affairs, Veterans Benefits Administration (22), 810 Vermont Avenue NW., Washington, DC 20420.

#### SUPPLEMENTARY INFORMATION:

**Background:** On April 27, 2012, President Obama signed Executive Order 13607, directing the Department of Veterans Affairs (VA), the Department of Defense, and the Department of Education to undertake a number of measures to "stop deceptive and misleading" promotional efforts that target the GI Bill educational benefits of Servicemembers, Veterans, and eligible family members and Survivors. Trademarking "GI Bill" was part of that order to protect military families from being misled by schools that target their Federal education benefits.