

Information for Schedule M–3 Filers), Schedule D (Capital Gains and Losses), Schedule K–1 (Partner's Share of Income, Credits, Deductions and Other Items), Schedule L (Balance Sheets per Books), Schedule M–1 (Reconciliation of Income (Loss) per Books With Income (Loss) per Return)), Schedule M–2 (Analysis of Partners' Capital Accounts), Schedule M–3 (Net Income (Loss) Reconciliation for Certain Partnerships), and Schedule B–1, Information on Partners Owning 50% or More of Partnerships).

OMB Number: 1545–0099.

Form Number: 1065, 1065–X, Schedule C, Schedule D, Schedule K–1, Schedule L, Schedule M–1, Schedule M–2, Schedule M–3 and Schedule B–1.

**Abstract:** Internal Revenue Code section 6031 requires partnerships to file returns that show gross income items, allowable deductions, partners' names, addresses, and distribution shares, and other information. This information is used by the IRS to verify correct reporting of partnership items and for general statistics. The information is used by partners to determine the income, loss, credits, etc., to report on their tax returns.

**Current Actions:** There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes.

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

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

**Estimated Number of Respondents:** 22,184,092.

**Estimated Time per Respondent:** Varies.

**Estimated Total Annual Burden Hours:** 2,127,889.

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: April 2, 2014.

**Christie Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014–07732 Filed 4–4–14; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Revenue Procedure 2005–24/Notice 2006–15

**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)). The IRS is soliciting comments concerning information collection requirements related to Revenue Procedure 2005–24, waiver of spousal election, and Notice 2006–15, extension of June 28, 2005, safe harbor date.

**DATES:** Written comments should be received on or before June 6, 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 revenue procedure 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).

**Title:** Waiver of Spousal Election.

**OMB Number:** 1545–1936.

**Revenue Procedure Number:** Revenue Procedure 2005–24.

**Abstract:** Revenue Procedure 2005–24 provides notice to a husband or wife who has an interest in a Charitable Remainder Annuity Trust (CRAT) under section 664(d)(1) of the Internal Revenue Code or Charitable Remainder Unitrust (CRUT) under section 664(d)(2) that was created by his or her spouse where, under applicable state law, such spouse has a right to receive an elective share that could be satisfied with assets of the CRAT or CRUT. In cases where such a CRAT or CRUT is established after the date that is ninety days after the date this revenue procedure is published in the IRB, the husband or wife must waive the right to receive the elective share in order for the CRAT or CRUT to continue to qualify under section 664(d)(1)(b) or (d)(2)(B). Notice 2006–15 (2006–1 C.B. 501) extends the June 28, 2005, grandfather date in Revenue Procedure 2005–24 (2005–1 C.B. 909), until further guidance is issued by the Internal Revenue Service.

**Current Actions:** There are no changes being made to the revenue procedure or notice at this time.

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

**Affected Public:** Business or other for-profit organizations, not-for-profit institutions, and state, local or tribal governments.

**Estimated Number of Respondents:** 100,000.

**Estimated Time per Respondent:** 1 hour 30 minutes.

**Estimated Total Annual Burden Hours:** 150,000.

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: March 24, 2014.

**Christie A. Preston,**

*IRS Reports Clearance Officer.*

[FR Doc. 2014-07724 Filed 4-4-14; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. (2900-NEW)]

### Proposed Information Collection (Servicemember Group Life Insurance (SGLI) Disability Extension Application); Comment Request

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

**ACTION:** Notice

**SUMMARY:** The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each new collection, and allow 60 days for public comment in response to this notice. This notice solicits comments on the information needed by the Office of Servicemembers' Group Life Insurance to establish the insured's eligibility for the extension.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before June 6, 2014.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov); or to Nancy J. Kessinger, Veterans Benefits Administration (20M35), Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420 or email [nancy.kessinger@va.gov](mailto:nancy.kessinger@va.gov). Please refer to "OMB Control No. 2900-NEW (SGLI

Disability Extension Application" in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:** Nancy J. Kessinger at (202) 632-8924 or FAX (202) 632-8925.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

*Title:* SGLI Disability Extension Application.

*OMB Control Number:* 2900-NEW.

*Type of Review:* New collection.

*Abstract:* SGLI covered members who are totally disabled when released or separated from such service are entitled to a free extension of their SGLI coverage for the period of their total disability or two years, whichever ends first. This form is needed prior to expiration of the regulatory time periods so that totally disabled Veterans can apply for this free insurance benefit as soon as possible and receive an extension of their SGLI coverage in order to protect their beneficiaries in the event of their death. The information requested is authorized by law, 38 U.S.C. 1966(a), 1967(a), 38 U.S.C. 1968 (a)(1)-(4).

*Affected Public:* Individuals or households.

*Estimated Annual Burden:* 2,083 hours.

*Estimated Average Burden per Respondent:* 25 minutes.

*Frequency of Response:* Once.

*Estimated Number of Respondents:* 5,000.

DATED: April 2, 2014.

By direction of the Secretary.

**Crystal Rennie,**

*Department Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2014-07664 Filed 4-4-14; 8:45 am]

**BILLING CODE 8320-01-P**

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-NEW]

### Agency Information Collection (Veterans Transportation Service Data Collection) Activities: Under OMB Review

**AGENCY:** Veterans Health 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 Health Administration (VHA), 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 and includes the actual data collection instrument.

**DATES:** Written comments and recommendations on the proposed collection of information should be received on or before May 7, 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 [oir\\_submission@omb.eop.gov](mailto:oir_submission@omb.eop.gov). Please refer to "OMB Control No. 2900-NEW (Veterans Transportation Service Data Collection)" in any correspondence. During the comment period, comments may be viewed online through the FDMS.

**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-NEW (Bowel and Bladder Care Billing Form)" in any correspondence.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995 (Pub. L. 104-13; 44 U.S.C. 3501-3521), Federal agencies must obtain approval from the Office of