

Approved: July 29, 2014.

Stacey Becker,

*Director, Tax Forms and Publications
Division.*

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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 an existing, qualified severance of a trust for generation-skipping transfer (GST) tax purposes.

DATES: Written comments should be received on or before September 30, 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, at Internal Revenue Service, Room 6219, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Qualified Severance of a Trust for Generation-Skipping Transfer (GST) Tax Purposes

OMB Number: 1545-1902.

Regulation Project Number: T.D.9348.

Abstract: This information is required by the IRS for qualified severances. It will be used to identify the trusts being severed and the new trusts created upon severance.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 25,000.

Estimated Time per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 12,500.

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: July 25, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-18196 Filed 7-31-14; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8718

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 Form 8718, User Fee for Exempt Organization Determination Letter Request.

DATES: Written comments should be received on or before September 30, 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 form and instructions should be directed to Kerry Dennis, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: User Fee for Exempt Organization Determination Letter Request.

OMB Number: 1545-1798.

Form Number: Form 8718.

Abstract: The Omnibus Reconciliation Act of 1990 requires payment of a "user fee" with each application for an exempt organization determination letter. Because of this requirement, the Form 8718 was created to provide filers the means to enclose their payment and indicate what type of request they were making.

Current Actions: The Department has updated the burden associated with the ICR to reflect its most recent data on Form 8718 filings. We updated our estimated number of respondents to 14,376 which will decrease our estimated total annual burden hours by 15,948 hours (16,667 hours to 719 hours). The estimate is based on updated filing projections and previous year filings. There are no additional program changes that will affect the burden estimates.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, and not-for-profit institutions.

Estimated Number of Respondents: 14,376.

Estimated Time per Respondent: 5 minutes.

Estimated Total Annual Burden Hours: 719 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: June 26, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-18185 Filed 7-31-14; 8:45 am]

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UNITED STATES SENTENCING COMMISSION

Sentencing Guidelines for the United States Courts

AGENCY: United States Sentencing Commission.

ACTION: Notice of final action regarding amendment to Policy Statement § 1B1.10, effective November 1, 2014.

SUMMARY: The Sentencing Commission hereby gives notice of an amendment to a policy statement and commentary made pursuant to its authority under 28 U.S.C. 994(a) and (u). The Commission promulgated an amendment to Policy Statement § 1B1.10 (Reduction in Term of Imprisonment as a Result of Amended Guideline Range) clarifying when, and to what extent, a sentencing reduction is considered consistent with the policy statement and therefore authorized under 18 U.S.C. 3582(c)(2). The amendment expands the listing in § 1B1.10(d) (as redesignated by Amendment 1 of the amendments submitted to Congress on April 30,

2014) to include Amendment 782 (Amendment 3 of the amendments submitted to Congress on April 30, 2014) as an amendment that may be available for retroactive application. The amendment also inserts a new subsection (e) to the policy statement with a special instruction requiring that any order granting sentence reductions based on Amendment 782 shall not take effect until November 1, 2015, or later, and adds a new application note to § 1B1.10 to explain and clarify this special instruction.

DATES: The effective date of this amendment is November 1, 2014. However, as a result of the special instruction, offenders cannot be released from custody pursuant to retroactive application of Amendment 782 before November 1, 2015.

FOR FURTHER INFORMATION CONTACT: Jeanne Doherty, Public Affairs Officer, 202-502-4502, jdoherty@ussc.gov.

SUPPLEMENTARY INFORMATION: The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal sentencing courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o), and specifies in what circumstances and by what amount sentences of imprisonment may be reduced if the Commission reduces the term of imprisonment recommended in the guidelines applicable to a particular offense or category of offenses pursuant to 28 U.S.C. 994(u).

The amendment to Policy Statement § 1B1.10 set forth in this notice and the text of the amendments submitted to Congress on April 30, 2014 (published in 79 FR 25996 (May 6, 2014)) are also available on the Commission's Web site at www.ussc.gov.

Authority: 28 U.S.C. 994(a), (u).

Patti B. Saris,
Chair.

1. Amendment: Section 1B1.10, as amended by Amendment 780 (Amendment 1 of the amendments submitted to Congress on April 30, 2014, 79 FR 25996 (May 6, 2014)), is further amended in subsection (d) by striking “and” and by inserting “, and 782 (subject to subsection (e)(1))” before the period at the end;

and by adding at the end the following new subsection (e):

“(e) *Special Instruction.*—

(1) The court shall not order a reduced term of imprisonment based on

Amendment 782 unless the effective date of the court's order is November 1, 2015, or later.”.

The Commentary to § 1B1.10 captioned “Application Notes”, as amended by Amendment 780 (Amendment 1 of the amendments submitted to Congress on April 30, 2014, 79 FR 25996 (May 6, 2014)), is further amended by redesignating Notes 6 and 7 as Notes 7 and 8, respectively; and by inserting after Note 5 the following new Note 6:

“6. *Application to Amendment 782.*— As specified in subsection (d) and (e)(1), Amendment 782 (generally revising the Drug Quantity Table and chemical quantity tables across drug and chemical types) is covered by this policy statement only in cases in which the order reducing the defendant's term of imprisonment has an effective date of November 1, 2015, or later.

A reduction based on retroactive application of Amendment 782 that does not comply with the requirement that the order take effect on November 1, 2015, or later is not consistent with this policy statement and therefore is not authorized under 18 U.S.C. 3582(c)(2).

Subsection (e)(1) does not preclude the court from conducting sentence reduction proceedings and entering orders under 18 U.S.C. 3582(c)(2) and this policy statement before November 1, 2015, provided that any order reducing the defendant's term of imprisonment has an effective date of November 1, 2015, or later.”.

Reason for Amendment: This amendment expands the listing in § 1B1.10(d) to implement the directive in 28 U.S.C. 994(u) with respect to guideline amendments that may be considered for retroactive application. The Commission has determined that Amendment 782, subject to the limitation in new § 1B1.10(e) delaying the effective date of sentence reduction orders until November 1, 2015, should be applied retroactively.

Amendment 782 reduced by two levels the offense levels assigned to the quantities that trigger the statutory mandatory minimum penalties in § 2D1.1, and made parallel changes to § 2D1.11. Under the applicable standards set forth in the background commentary to § 1B1.10, the Commission considers the following factors, among others: (1) The purpose of the amendment, (2) the magnitude of the change in the guideline range made by the amendment, and (3) the difficulty of applying the amendment retroactively. See § 1B1.10, comment. (backg'd.). Applying those standards to