

*Title:* TD-8350—Requirements for Investments To Qualify Under Section 936(d)(4) as Investments in Qualified Caribbean Basin Countries.

*Abstract:* The collection of information is required by the Internal Revenue Service to verify that an investment qualifies under IRC section 936(d)(4). The recordkeepers will be possession corporations, certain financial institutions located in Puerto Rico, and borrowers of funds covered by this regulation.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 1,500.

*OMB Number:* 1545-1165.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Tax Information Authorization.

*Form:* 8821 and 8821-A.

*Abstract:* Form 8821 is used to appoint someone to receive or inspect certain tax information. Data is used identify appointees and to ensure that confidential information is not divulged to unauthorized persons. Form 8821-A is an authorization signed by a taxpayer for the IRS to disclose returns and return information to local law enforcement in the event of a possible identity theft.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 147,800.

*OMB Number:* 1545-1443.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* TD 8686—Requirements To Ensure Collection of Section 2056A Estate Tax.

*Abstract:* The regulation provides guidance relating to the additional requirements necessary to ensure the collection of the estate tax imposed under Section 2056A(b) with respect to taxable events involving qualified domestic trusts (QDOT'S). In order to ensure collection of the tax, the regulation provides various security options that may be selected by the trust and the requirements associated with each option. In addition, under certain circumstances the trust is required to file an annual statement with the IRS disclosing the assets held by the trust.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 6,070.

*OMB Number:* 1545-1878.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* IRS e-File Signature Authorization for an Exempt Organization.

*Form:* 8879-EO.

*Abstract:* Form 8879-EO authorizes an officer of an exempt organization and electronic return originator (ERO) to use a personal identification number (PIN) to electronically sign an organization's electronic income tax return and, if applicable, Electronic Funds Withdrawal Consent.

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

*Estimated Annual Burden Hours:* 425,714.

*OMB Number:* 1545-2085.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Electronic Notice (e-Postcard).

*Form:* 990-N.

*Abstract:* Section 1223 of the Pension Protection Act of 2006, enacted on August 17, 2006, amended Internal Revenue Code (Code) section 6033 by adding Code section 6033(i), which requires certain tax-exempt organizations to file an annual electronic notice (Form 990-N) for tax years beginning after December 31, 2006. These organizations are not required to file Form 990 (or Form 990-EZ) because their gross receipts are normally \$25,000 or less.

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

*Estimated Annual Burden Hours:* 75,000.

*OMB Number:* 1545-2244.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Notice 2013-40, Low-Income Housing Credit Disaster Relief for Oklahoma Severe Storms and Tornadoes.

*Abstract:* The Internal Revenue Service is suspending certain requirements under § 42 of the Internal Revenue Code for low-income housing credit projects to provide emergency housing relief needed as a result of the devastation caused by severe storms and tornadoes in the State of Oklahoma beginning May 18, 2013. This relief is being granted pursuant to the Service's authority under § 42(n) and § 1.42-13(a) of the Income Tax Regulations.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 25.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2013-28132 Filed 11-22-13; 8:45 am]

**BILLING CODE 4810-01-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

November 20, 2013.

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before December 26, 2013 to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 622-1295, sending an email to [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

### Internal Revenue Service (IRS)

*OMB Number:* 1545-0042.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Application to Use LIFO Inventory Method.

*Form:* 970.

*Abstract:* Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the last-in, first-out (LIFO) inventory method or to extend the LIFO method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 42,220.

*OMB Number:* 1545-0112.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Form 1099-INT, Interest Income.

*Form:* 1099-INT.

*Abstract:* Form 1099-INT is used for reporting interest income paid, as

required by sections 6049 and 6041 of the Internal Revenue Code. It is used to verify that payees are correctly reporting their income.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 63,079,438.

*OMB Number:* 1545–0191.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Investment Interest Expense Deduction.

*Form:* 4952.

*Abstract:* Internal Revenue Code section 163(d) provides a limitation on individuals, estates, or trusts that paid or accrued interest on investment indebtedness. Form 4952 is used to accumulate a taxpayer's interest from all sources and provides a line-by-line computation of the allowable deduction for investment interest.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 205,596.

*OMB Number:* 1545–0800.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Reg. 601.601 Rules and Regulations.

*Abstract:* Persons wishing to speak at a public hearing on a proposed rule must submit written comments and an outline within prescribed time limits, for use in preparing agendas and allocating time. Persons interested in the issuance, amendment, or repeal of a rule may submit a petition for this. IRS considers the petitions in its deliberations.

*Affected Public:* Private Sector: Businesses or other for-profits, Farms, and Not-for-profit institutions.

*Estimated Annual Burden Hours:* 900.

*OMB Number:* 1545–1287.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* FI–3–91 (TD 8456—Final) Capitalization of Certain Policy Acquisition Expenses.

*Abstract:* Insurance companies that enter into reinsurance agreements must determine the amounts to be capitalized under those agreements consistently. The regulations provide elections to permit companies to shift the burden of capitalization for their mutual benefit.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 2,070.

*OMB Number:* 1545–1308.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* PS–260–82 (Final) Election, Revocation, Termination, and Tax Effect of Subchapter S Status—TD 8449.

*Abstract:* Sections 1–1362 through 1.1362–7 of the Income Tax Regulations provide the specific procedures and requirements necessary to implement section 1362, including the filing of various elections and statements with the Internal Revenue Service.

*Affected Public:* Individuals or Households and Private Sector: Businesses or other for-profits, and farms.

*Estimated Annual Burden Hours:* 322.

*OMB Number:* 1545–1576.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Student Loan Interest Statement.

*Form:* 1098–E.

*Abstract:* Section 6050S(b)(2) of the Internal Revenue Code requires persons (financial institutions, governmental units, etc.) to report \$600 or more of interest paid on student loans to the IRS and the students. Form 1098–E is used for this purpose.

*Affected Public:* Individuals or Households.

*Estimated Annual Burden Hours:* 1,051,357.

*OMB Number:* 1545–1861.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Revenue Procedure 2004–19, Probable or Prospective Reserves Safe Harbor.

*Abstract:* Revenue Procedure 2004–19 requires a taxpayer to file an election statement with the Service if the taxpayer wants to use the safe harbor to estimate the taxpayers' oil and gas properties' probable or prospective reserves for purposes of computing cost depletion under Sec. 611 of the Internal Revenue Code.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 50.

*OMB Number:* 1545–1879.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Exempt Organization Declaration and Signature for Electronic Filing.

*Form:* 8453–EO.

*Abstract:* Form 8453–EO is used to enable the electronic filing of Forms 990, 990–EZ, 990–PF, or 1120–POL.

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

*Estimated Annual Burden Hours:* 1,046.

*OMB Number:* 1545–1881.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Election to Treat a Qualified Revocable Trust as Part of an Estate.

*Form:* 8855.

*Abstract:* Form 8855 is used to make a section 645 election that allows a qualified revocable trust to be treated and taxed (for income tax purposes) as part of its related estate during the election period.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 28,200.

*OMB Number:* 1545–2052.

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

*Title:* U.S. Income Tax Return for Cooperative Associations.

*Abstract:* IRS Code section 1381 requires subchapter T cooperatives to file returns. Previously, farmers' cooperatives filed Form 990–C, and other subchapter T cooperatives filed Form 1120. If the subchapter T cooperative does not meet certain requirements, the due date of its return is two and one-half months after the end of its tax year which is the same as the due date for all other corporations. The due date for income tax returns filed by subchapter T cooperatives that meet certain requirements is eight and one-half months after the end of their tax year. Cooperatives that filed their income tax returns on Form 1120 were considered to be late, and penalties were assessed since they had not filed by the normal due date for Form 1120. Due to the assessment of the penalties, burden was placed on the taxpayer and on the IRS employees to resolve the issue.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 335,700.

*OMB Number:* 1545–2055.

*Type of Review:* Extension without change of a currently approved collection.

*Title:* Energy Efficient Appliance Credit.

*Form:* 8909.

*Abstract:* Form 8909, Energy Efficient Appliance Credit, was developed to carry out the provisions of Code section 45M. This section was added by section 1334 of the Energy Policy Act of 2005 (P.L. 109–58). The form provides a means for the eligible manufacturer/taxpayer to compute the amount of, and claim, the credit.

*Affected Public:* Private Sector: Businesses or other for-profits.

*Estimated Annual Burden Hours:* 131.

**Brenda Simms,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2013-28200 Filed 11-22-13; 8:45 am]

BILLING CODE 4810-01-P

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Pricing for the 2013 Coin and Chronicles Set—Theodore Roosevelt

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The United States Mint is announcing a price of \$57.95 for the 2013 Coin and Chronicles Set—Theodore Roosevelt.

**FOR FURTHER INFORMATION CONTACT:** Marc Landry, Acting Associate Director for Sales and Marketing; United States Mint; 801 9th Street NW., Washington, DC 20220; or call 202-354-7500.

**Authority:** 31 U.S.C. 5111, 5112 & 9701.

Dated: November 19, 2013.

**Richard A. Peterson,**

*Deputy Director, United States Mint.*

[FR Doc. 2013-28185 Filed 11-22-13; 8:45 am]

BILLING CODE P

## DEPARTMENT OF THE TREASURY

### United States Mint

#### Pricing for the 2013 United States Mint Limited Edition Silver Proof Set™

**AGENCY:** United States Mint, Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The United States Mint is announcing a price of \$139.95 for the 2013 United States Mint Limited Edition Silver Proof Set.

**FOR FURTHER INFORMATION CONTACT:** Marc Landry, Acting Associate Director for Sales and Marketing; United States Mint; 801 9th Street NW., Washington, DC 20220; or call 202-354-7500.

**Authority:** 31 U.S.C. 5111, 5112 & 9701.

Dated: November 19, 2013.

**Richard A. Peterson,**

*Deputy Director, United States Mint.*

[FR Doc. 2013-28184 Filed 11-22-13; 8:45 am]

BILLING CODE P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0757]

### Agency Information Collection (Supportive Services for Veteran Families (SSVF) Program) Application for Supportive Services Grant 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, 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:** Comments must be submitted on or before December 26, 2013

**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. 2900-0757” 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. 2900-0757, Proposed Information Collection (Supportive Services for Veteran Families (SSVF) Program, Application for Supportive Services Grant.

**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, VHA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VHA's functions, including whether the information will have practical utility;

(2) the accuracy of VHA'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:** Supportive Services for Veteran Families (SSVF) Program.

a. Application for Supportive Services Grants VA Form 10-10072.

b. Participant Satisfaction Survey, VA Form 10-10072a.

c. Quarterly Grantee Performance Report, VA Form 10-10072b.

d. Renewal Application. VA Form 10-10072c.

e. Applicant Budget Template Excel Worksheet.

**OMB Control Number:** 2900-0757.

**Type of Review:** Revised data collection.

**Abstract:** The purpose of the Supportive Services for Veteran Families (SSVF) Program is to provide supportive services grants to private non-profit organizations and consumer cooperatives who will coordinate or provide supportive services to very low-income Veteran families who are residing in permanent housing, are homeless and scheduled to become residents of permanent housing within a specified time period, or after exiting permanent housing, are seeking other housing that is responsive to such very low-income Veteran family's needs and preferences.

An agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The **Federal Register** Notice with a 60-day comment period soliciting comments on this collection of information was published on August 27, 2013, Vol. 78, No. 166, pages 53011-53012.

**Affected Public:** Individuals or households.

**Estimated Annual Burden:** 3 year average burden hours, 14,000.

**Estimated Average Burden per Respondent:** 35 hours.

**Frequency of Response:** One-time.

**Estimated Number of Respondents:** 400.

Dated: November 19, 2013.

By direction of the Secretary.

**Crystal Rennie,**

*VA Clearance Officer, Department of Veterans Affairs.*

[FR Doc. 2013-28144 Filed 11-22-13; 8:45 am]

BILLING CODE 8320-01-P