

OMB Number: 1545–1073.

Form Number: 8801.

Abstract: Form 8801 is used by individuals, estates, and trusts to compute the minimum tax credit, if any, available from a tax year beginning after 1986 to be used in the current year or to be carried forward for use in a future year.

Current Actions: Lines 26 and 27 of Part II and all of Part IV have been deleted to reflect the expiration of the refundable portion of the credit per IRC 53(e); PL 109–432, sec 402(a). The title for Part II and the text of line 25 have also been revised. All references to the refundable portion of the minimum tax credit have been removed from the instructions.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Responses: 12,914.

Estimated Time per Response: 7 hours, 4 mins.

Estimated Total Annual Burden Hours: 91,173.

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: August 5, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014–19911 Filed 8–21–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 1099–K

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 1099–K, Payment Card and Third Party Network Transactions.

DATES: Written comments should be received on or before October 21, 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: Payment Card and Third Party Network Transactions.

OMB Number: 1545–2205.

Form Number: Form 1099–K.

Abstract: This form is in response to section 3091(a) of Public Law 110–289, the Housing Assistance Tax Act of 2008 (Div. C of the Housing and Economic Recovery Act of 2010). The form reflects payments made in settlement of merchant card and third party network transactions for purchases of goods and/or services made with merchant cards and through third party networks.

Current Actions: The department has updated its estimated number of responses based on current year filing data and projections of future filings. The increase of 9,434,100 responses,

brings estimates in line with the most recent filings.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 9,436,100.

Estimated Time per Respondent: 27 minutes.

Estimated Total Annual Burden Hours: 4,246,245.

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 30, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014–19915 Filed 8–21–14; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 3115

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 3115, Application for Change in Accounting Method.

DATES: Written comments should be received on or before October 21, 2014 to be assured of consideration.

ADDRESSES: Direct all written comments to Christie 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 R. Joseph Durbala at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Application for Change in Accounting Method.

OMB Number: 1545-0152.

Form Number: 3115.

Abstract: Form 3115 is used by taxpayers who wish to change their method of computing their taxable income. The form is used by the IRS to determine if electing taxpayers have met the requirements and are able to change to the method requested.

Current Actions: There are no changes in the burden being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals, not-for-profit organizations, and farms.

Estimated Number of Respondents: 16,743.

Estimated Time per Respondent: 55 hrs., 29 min.

Estimated Total Annual Burden Hours: 929,066.

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: August 14, 2014.

R. Joseph Durbala,

IRS Reports Clearance Officer.

[FR Doc. 2014-19917 Filed 8-21-14; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Members of Senior Executive Service Performance Review Boards

AGENCY: Internal Revenue Service (IRS), Department of the Treasury (Treasury).

ACTION: Notice.

SUMMARY: The purpose of this notice is to publish the names of those IRS employees who will serve as members on IRS's Fiscal Year 2014 Senior Executive Service (SES) Performance Review Boards.

DATES: This notice is effective September 2, 2014.

FOR FURTHER INFORMATION CONTACT: Daniela Petrilli, IRS, 1111 Constitution Avenue NW., Room 7314, Washington, DC 20224, (202) 317-3826.

SUPPLEMENTARY INFORMATION: Pursuant to 5 U.S.C. 4314(c)(4), this notice announces the appointment of members to the IRS's SES Performance Review Boards. The names and titles of the executives serving on the boards are as follows:

John M. Dalrymple, Deputy Commissioner for Services and Enforcement (DCSE)
Margaret A. Sherry, Deputy Commissioner for Operations Support (DCOS)

David P. Alito, Deputy Commissioner, Wage and Investment (W&I)

Sergio E. Arellano, Director, International Business Compliance, Large Business and International (LB&I)

Thomas A. Brandt, Chief Risk Officer and Senior Advisor to the Commissioner, Office of the Commissioner (COMM)

L'Tanya D. Brooks, Director, Media and Publications (W&I)

John S. Burns, Chief, Agency-Wide Shared Services (AWSS)

Carol A. Campbell, Director, Return Preparer Office (DCSE)

Robin L. Canady, Chief Financial Officer, Chief Financial Office (CFO)

Daniel B. Chaddock, Associate Chief Information Officer (CIO), Enterprise Services, Information Technology (IT)

Robert Choi, Director, Employee Plans, Tax Exempt and Government Entities (TEGE)

Cheryl P. Claybough, Industry Director, Communications, Technology and Media (LB&I)

James P. Clifford, Director, Accounts Management (W&I)

Sallie T. Cooper, Director Field Operations, Southern Area, Criminal Investigation (CI)

Kenneth C. Corbin, Deputy Director, Submission Processing (W&I)

Monica H. Davy, Executive Director, Office of Equity, Diversity and Inclusion (COMM)

Nanette M. Downing, Assistant Deputy Commissioner Government Entities/Shared Services (TEGE)

John D. Fort, Director Field Operations, Northern Area (CI)

Karen L. Freeman, Associate CIO, Enterprise Operations (IT)

Carl T. Froehlich, Associate CIO, Strategy and Planning (IT)

Julietta Garcia, Director, Customer Assistance, Relationships and Education (W&I)

Silvana G. Garza, Deputy CIO for Operations (IT)

Linda K. Gilpen, Director, Submission Processing (IT)

Warren R. Gove, Director, Operations (IT)

Dietra D. Grant, Director, Stakeholder Partnership, Education and Communication (W&I)

Darren J. Guillot, Director, Enterprise Collection Strategy, Small Business/Self-Employed (SB/SE)

Daniel S. Hamilton, Director, Enterprise Systems Testing (IT)

Donna C. Hansberry, Deputy Commissioner, Tax Exempt and Government Entities (TEGE)

Karen L. Hawkins, Director, Office of Professional Responsibility/Standards of Tax Practice (DCSE)