

existing collection of information, before submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the proposed collection of information set forth in this document.

The OCC is proposing to extend, with revision, the approval of the following information collection:

Title: Notice Regarding Unauthorized Access to Customer Information.

OMB Control No.: 1557-0227.

Type of Review: Extension of a currently approved collection.

Description: Section 501(b) of the Gramm-Leach-Bliley Act (15 U.S.C. 6801) requires the OCC to establish appropriate standards for national banks relating to administrative, technical, and physical safeguards: (1) To insure the security and confidentiality of customer records and information; (2) to protect against any anticipated threats or hazards to the security or integrity of such records; and (3) to protect against unauthorized access to, or use of, such records or information that could result in substantial harm or inconvenience to any customer.

The Interagency Guidelines Establishing Information Security Standards, 12 CFR Part 30, Appendix B and Part 170, Appendix B (collectively, Security Guidelines), implementing section 501(b), require each entity supervised by the OCC (supervised institution) to consider and adopt a response program, if appropriate, that specifies actions to be taken when the supervised institution suspects or detects that unauthorized individuals have gained access to customer information.

The Interagency Guidance on Response Programs for Unauthorized Customer Information and Customer Notice (Breach Notice Guidance¹), which interprets the Security Guidelines, states that, at a minimum, a supervised institution's response program should contain procedures for the following:

(1) Assessing the nature and scope of an incident, and identifying what customer information systems and types of customer information have been accessed or misused;

(2) Notifying its primary Federal regulator as soon as possible when the supervised institution becomes aware of an incident involving unauthorized access to, or use of, sensitive customer information;

(3) Consistent with the OCC's Suspicious Activity Report regulations, notifying appropriate law enforcement authorities and filing a timely SAR in

situations in which Federal criminal violations require immediate attention, such as when a reportable violation is ongoing;

(4) Taking appropriate steps to contain and control the incident in an effort to prevent further unauthorized access to, or use of, customer information (for example, by monitoring, freezing, or closing affected accounts) while preserving records and other evidence; and

(5) Notifying customers when warranted.

This collection of information covers the notice provisions in the Breach Notice Guidance.

Affected Public: Individuals; businesses or other for-profit.

Burden Estimates:

Estimated Number of Respondents: 344.

Estimated Number of Responses: 344.

Estimated Annual Burden: 12,384 hours.

Frequency of Response: On occasion.

Comment: The OCC published a 60-day notice in the **Federal Register**, 78 FR 15121 (March 8, 2013). No comments were received. Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC's estimate of the information collection;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology;

(e) Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information; and

(f) Whether the estimates need to be adjusted based upon banks' experiences regarding the number of actual security breaches that occur.

Dated: May 28, 2013.

Michele Meyer,

Assistant Director, Legislative and Regulatory Activities Division.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Low Income Taxpayer Clinic Grant Program; Availability of 2014 Grant Application Package

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: This document contains a notice that the IRS has made available the *2014 Grant Application Package and Guidelines* (Publication 3319) for organizations interested in applying for a Low Income Taxpayer Clinic (LITC) matching grant for the 2014 grant year, which runs from January 1, 2014, through December 31, 2014. The application period runs from May 28, 2013, through July 12, 2013.

The IRS will award a total of up to \$6,000,000 (unless otherwise provided by specific Congressional appropriation) to qualifying organizations, subject to the limitations of Internal Revenue Code section 7526, for matching grants. A qualifying organization may receive a matching grant of up to \$100,000 per year for up to a three-year project period. Qualifying organizations that provide representation for free or for a nominal fee to low income taxpayers involved in tax disputes with the IRS, or educate individuals for whom English is a second language of their taxpayer rights and responsibilities, or both, can apply for a grant.

Examples of qualifying organizations include: (1) A clinical program at an accredited law, business or accounting school whose students represent low income taxpayers in tax controversies with the IRS, (2) an organization exempt from tax under I.R.C. § 501(a) that represents low income taxpayers in tax controversies with the IRS or refers those taxpayers to qualified representatives, and (3) an organization exempt from tax under I.R.C. § 501(a) that operates programs to inform individuals for whom English is a second language about their rights and responsibilities as taxpayers.

DATES: The IRS is authorized to award a multi-year grant not to exceed three years. For a new clinic or a clinic applying for the first year of a three-year grant, the clinic must submit the application electronically at www.grants.gov or of TREAS-GRANTS-052014-001. For an existing clinic requesting funding for the second or third year of a multi-year grant, the clinic must submit the application electronically at www.grantsolutions.gov. All applicants

¹ 12 CFR Part 30, Appendix B, Supplement A.

must use the funding number of TREAS-GRANTS-052014-001 and grant applications for the 2014 grant year must be electronically filed by July 12, 2013.

ADDRESSES: The LITC Program Office is located at: Internal Revenue Service, Taxpayer Advocate Service, LITC Grant Program Administration Office, TA:LITC, 1111 Constitution Avenue NW., Room 1034, Washington, DC 20224. Copies of the *2014 Grant Application Package and Guidelines*, IRS Publication 3319 (Rev. 5-2013), can be downloaded from the IRS Internet site at www.irs.gov/advocate or ordered by calling the IRS Distribution Center at 1-800-829-3676.

FOR FURTHER INFORMATION CONTACT: The LITC Program Office at (202) 622-4711 (not a toll-free number) or by email at LITCProgramOffice@irs.gov.

SUPPLEMENTARY INFORMATION:

Background

Section 7526 of the Internal Revenue Code authorizes the IRS, subject to the

availability of appropriated funds, to award organizations matching grants of up to \$100,000 per year for the development, expansion, or continuation of qualified low income taxpayer clinics. Section 7526 authorizes the IRS to provide grants to qualified organizations that represent low income taxpayers in controversies with the IRS or inform individuals for whom English is a second language of their taxpayer rights and responsibilities, or both. The IRS may award grants to qualifying organizations to fund one-year, two-year, or three-year project periods. Grant funds may be awarded for start-up expenditures incurred by new clinics during the grant cycle.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system by educating low income taxpayers about their rights and responsibilities, by providing *pro bono* representation to taxpayers in tax disputes with the IRS, by conducting

outreach and education to taxpayers who speak English as a second language, and by identifying and advocating for issues that impact low income taxpayers.

Selection Consideration

Applications that pass the eligibility screening process will undergo a two-tier evaluation process. Applications will be subject to both a technical evaluation and a program office evaluation. The final funding decision is made by the National Taxpayer Advocate, unless recused. The costs of preparing and submitting an application are the responsibility of each applicant. Each application will be given due consideration and the LITC Program Office will notify each applicant once funding decisions have been made.

Nina E. Olson,

National Taxpayer Advocate, Internal Revenue Service.

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