

internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: June 13, 2018.

R. Joseph Durbala,

IRS Tax Analyst.

[FR Doc. 2018-13076 Filed 6-18-18; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8881

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, 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. The IRS is soliciting comments concerning Form 8881, Credit for Small Employer Pension Plan Startup Costs.

DATES: Written comments should be received on or before August 20, 2018 to be assured of consideration.

ADDRESSES: Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6526, 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 Sara Covington, at (202) 317-6038, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:
Title: Credit for Small Employer Pension Plan Startup Costs.

OMB Number: 1545-1810.

Form Number: 8881.

Abstract: Qualified small employers use Form 8881 to claim a credit for start up costs related to eligible retirement plans. Form 8881 implements section 45E, which provides a credit based on costs incurred by an employer in establishing or administering an eligible employer plan or for the retirement-related education of employees with respect to the plan. The credit is 50% of the qualified costs for the tax year, up to a maximum credit of \$500 for the first tax year and each of the two subsequent tax years.

Current Actions: There are no changes 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.

Estimated Number of Respondents: 66,667.

Estimated Time per Respondent: 3 hours, 32 minutes.

Estimated Total Annual Burden Hours: 235,335.

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 12, 2018.

Laurie Brimmer,

Senior Tax Analyst.

[FR Doc. 2018-13073 Filed 6-18-18; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: Pursuant to the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Guidelines on the Conduct of Matching Programs, notice is hereby given that the Department of Veterans Affairs (VA) intends to conduct a computer matching program with the Internal Revenue Service (IRS). Data from the proposed match will be used to verify the unearned income of nonservice-connected veterans, and those veterans who are zero percent service-connected (noncompensable), whose eligibility for VA medical care is based on their inability to defray the cost of medical care. These veterans supply household income information that includes their spouses and dependents at the time of application for VA health care benefits.

DATES: Comments on this matching program must be received no later than July 19, 2018. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new agreement will become effective July 1, 2018, provided it is a minimum of 30 days after date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any

changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Written comments may be submitted through www.Regulations.gov by mail or hand-delivery to the Director, Regulations Management (00REG), Department of Veterans Affairs, 810 Vermont Ave. NW, Room 1068, Washington, DC 20420; or by fax to (202) 273-9026 (not a toll-free number). Comments should indicate that they are submitted in response to Matching Program IRS/VA. Copies of comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m. Monday through Friday (except holidays). Please call (202) 461-4902 for an appointment. (This is not a toll-free number.) In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at www.Regulations.gov.

FOR FURTHER INFORMATION CONTACT: LeRoy F. Garcia, Acting Director, Health Eligibility Center, (404) 848-5300 (this is not a toll free number).

SUPPLEMENTARY INFORMATION: The Department of Veterans Affairs has statutory authorization under 38 U.S.C. 5317, 38 U.S.C. 5106, 26 U.S.C. 6103(l)(7)(D)(viii) and 5 U.S.C. 552a to establish matching agreements and request and use income information from other agencies for purposes of verification of income for determining eligibility for benefits. 38 U.S.C. 1710(a)(2)(G), 1710(a)(3), and 1710(b) identify those veterans whose basic eligibility for medical care benefits is dependent upon their financial status. Eligibility for nonservice-connected and zero percent noncompensable service-connected veterans is determined based on the veteran's inability to defray the expenses for necessary care as defined in 38 U.S.C. 1722. This determination can affect their responsibility to participate in the cost of their care through copayments and their assignment to an enrollment priority group. The goal of this match is to obtain IRS unearned income information data needed for the income verification process. The VA records involved in the match are "Income Verification Records—VA" (89VA10NB). The IRS records are from the Information Return Master File (IRMF) Process File, Treas/IRS 22.061, through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program. A copy of this notice

has been sent to both Houses of Congress and OMB.

Participating Agencies: Department of Veterans Affairs/Veteran Health Administration and Internal Revenue Service.

Authority for Conducting the Matching Program: This agreement is executed under the Privacy Act of 1974, 5 United States Code (U.S.C.) § 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, and the regulations and guidance promulgated thereunder. Legal authority for the disclosures under this agreement is 38 U.S.C. 5106 and 5317, and 26 U.S.C. 6103(l)(7)(D)(viii). Under 38 U.S.C. 1710, VA/VHA has a statutory obligation to collect income information from certain applicants for medical care and to use that income data to determine the appropriate eligibility category for the applicant's medical care. 26 U.S.C. 6103(l)(7) authorizes the disclosure of tax return information with respect to net earnings from self-employment and wages, as defined by relevant sections of the Internal Revenue Code (IRC), to Federal, state, and local agencies administering certain benefit programs under Title 38 of the U.S.C.

Purpose(s): To identify and verify those veterans whose basic eligibility for medical care benefits is dependent upon their financial status and ensure they are in the correct Priority Group and copayment status.

Categories of Individuals: Nonservice-connected and zero percent noncompensable service-connected veterans who are in Priority Group 5 based on their inability to defray the expenses for necessary care as defined in 38 U.S.C. 1722.

Categories of Records: The VA records involved in the match are "Income Verification Records—VA" (89VA10NB). The IRS will provide return information with respect to unearned income from the Information Return Master File (IRMF) Process File, Treas/IRS 22.061.

System(s) of Records: VHA's System of Records entitled "Income Verification Records—VA" (89VA10NB) (Routine use nineteen (19)), as published at 73 FR 26192 (May 8, 2008), and updated at 78 FR 76897 (December 19, 2013). IRS will extract return information with respect to unearned income from the Information Return Master File (IRMF) Processing File, Treas/IRS 22.061, as published at 80 FR 54081 (September 8, 2015), through the Disclosure of Information to Federal, State and Local Agencies (DIFSLA) program.

Signing Authority

The Senior Agency Official for Privacy, or designee, approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. John Buck, Director for the Office of Privacy, Information and Identity Protection, Department of Veterans Affairs approved this document on June 13, 2018 for publication.

Dated: June 14, 2018.

Kathleen M. Manwell,

Program Analyst, VA Privacy Service, Office of Privacy, Information and Identity Protection, Quality, Privacy and Risk, Office of Information and Technology, Department of Veterans Affairs.

[FR Doc. 2018-13135 Filed 6-18-18; 8:45 am]

BILLING CODE P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0132]

Agency Information Collection Activity: Application in Acquiring Specially Adapted Housing or Special Adaptation Grant

AGENCY: Loan Guaranty Service, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Loan Guaranty Service, 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 it includes the actual data collection instrument.

DATES: Comments must be submitted on or before July 19, 2018.

ADDRESSES: Submit written comments on the collection of information through 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. Please refer to "OMB Control No. 2900-0132" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Cynthia Harvey-Pryor, Office of Quality, Privacy and Risk (OQPR), Department of