

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Forms 3520 and 3520-A**

**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 annual return to report transactions with foreign trusts and receipt of certain foreign gifts and for annual information return of a foreign trust with a U.S. owner.

**DATES:** Written comments should be received on or before October 21, 2019 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 should be directed to Christina Leeper, at (737) 800-7737 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Christina.E.Leeper@irs.gov](mailto:Christina.E.Leeper@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Titles: Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts and Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.

*OMB Number:* 1545-0159.

*Form Numbers:* Forms 3520 and 3520-A.

*Abstract:* U.S. persons file Form 3520 to report certain transactions with foreign trusts, ownership of foreign trusts under the rules of Internal Revenue Code sections 671 through 679, and receipt of certain large gifts or bequests from certain foreign persons. Form 3520-A is the annual information return of a foreign trust with at least one U.S. owner. The form provides information about the foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules.

*Current Actions:* There were minor changes to the form, however, the

increase in burden estimate is due to the additional Form 3520-A has been added to this collection.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,820.

*Estimated Time per Respondent:* 51 hours, 56 minutes.

*Estimated Total Annual Burden Hours:* 94,537.

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, 2019.

**Laurie Brimmer,**  
*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS****Annual Pay Ranges for Physicians, Dentists, and Podiatrists of the Veterans Health Administration (VHA)**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is hereby giving notice of annual pay range, which is the sum of the base pay rate and market pay for Veterans Health Administration (VHA) physicians, dentists, and podiatrists as prescribed by the Secretary for Department-wide applicability. These annual pay ranges are intended to enhance the flexibility of the Department to recruit, develop, and retain the most highly qualified providers to serve our Nation's Veterans and maintain a standard of excellence in the VA health care system.

**DATES:** Annual pay ranges are applicable October 27, 2019.

**FOR FURTHER INFORMATION CONTACT:**

Farine Cohen, Program Analyst, Policy and Programs, VHA Workforce Management & Consulting Office (10A2A), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-7179. This is not a toll-free number.

**SUPPLEMENTARY INFORMATION:** Under 38 U.S.C. 7431(e)(1)(A), not less often than once every 2 years, the Secretary must prescribe for Department-wide applicability the minimum and maximum amounts of annual pay that may be paid to VHA physicians, dentists, and podiatrists. 38 U.S.C. 7431(e)(1)(B) allows the Secretary to prescribe separate minimum and maximum amounts of annual pay for a specialty or assignment. Pursuant to 38 U.S.C. 7431(e)(1)(C), amounts prescribed under paragraph 7431(e) shall be published in the **Federal Register** and shall not take effect until at least 60 days after date of publication.

In addition, under 38 U.S.C. 7431(e)(4), the total amount of compensation paid to a physician, dentist, or podiatrists under title 38 of the United States Code cannot exceed, in any year, the amount of annual compensation (excluding expenses) of the President. For the purposes of subparagraph 7431(e)(4), "the total amount of compensation" includes base pay, market pay, performance pay, recruitment, relocation, and retention incentives, incentive awards for performance and special contributions, and fee basis earnings.

**Background**

The Department of Veterans Affairs Health Care Personnel Enhancement Act of 2004 (Pub. L. 108-445) was signed by the President on December 3, 2004. The major provisions of the law established a new pay system for Veterans Health Administration (VHA) physicians and dentists consisting of base pay, market pay, and performance pay. While the