

TIME BURDEN

| Requirement | Number of respondents | Frequency of response | Average burden per response (minutes) | Estimated total annual burden (hours) | Average theoretical hourly cost amount (dollars)* | Total annual opportunity cost (dollars)** |
|---|-----------------------|-----------------------|---------------------------------------|---------------------------------------|---|---|
| (a) Complete eCBSV enrollment process*** | 10 | 1 | 120 | 20 | * \$36.98 | ** \$740 |
| (a) Configure customer system for ability to send in verification requests | 10 | 1 | 2,400 | 400 | * 36.98 | ** 14,792 |
| (a) People whose SSNs SSA will verify—Reading and Signing | 307,000,000 | 1 | 3 | 15,350,000 | * 10.22 | ** 156,877,000 |
| (a) Sending in the verification request, calling our system, getting a response | 307,000,000 | 1 | 1 | 5,116,667 | * 36.98 | ** 189,214,346 |
| (b) Follow SSA requirements to configure application program interface | 10 | 1 | 4,800 | 800 | * 36.98 | ** 29,584 |
| (c) CPA Compliance Review and Report**** | 10 | 1 | 4,800 | 800 | * 33.89 | ** 27,112 |
| Totals | 614,000,040 | | | 20,468,687 | | ** 346,163,574 |

*We based these figures on average Business and Financial operations occupations and Certified Public Accountants' hourly salaries, as reported by Bureau of Labor Statistics data, and per average Disability Insurance (DI) payments, as reported in SSA's DI payment data.

** This figure does not represent actual costs that SSA is imposing on recipients of Social Security payments to complete this application; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the application. *There is no actual charge to respondents to complete the application.*

*** The enrollment process entails reviewing and completing eCBSV User Agreement and financial requirements package; visiting the Department of the Treasury's *Pay.gov* to make payment for services; and submitting a permitted entity certification via email.

**** There will be one CPA firm respondent (an SSA-approved contractor) to conduct compliance reviews and prepare written reports of findings on the 10 permitted entities.

Cost Burden

The public cost burden is dependent upon the number of permitted entities and annual transaction volume. In FY 2019, 10 companies enrolled out of 124 applications received to participate in eCBSV. We based the cost estimates below on 10 participating permitted entities in FY 2020 submitting an anticipated volume of 307,000,000 transactions. The Banking Bill requires that we collect at least 50 percent of the start-up costs (*i.e.*, that we collect \$9.2 million) before we may begin development of the eCBSV verification system. SSA will recover the remaining development costs over three years using the following tier fee schedule:

ECBSV TIER FEE SCHEDULE

| Tier | Volume threshold | Annual fee |
|------|----------------------|------------|
| 1 | 1–1,000 | \$400 |
| 2 | 1,001–10,000 | 3,030 |
| 3 | 10,001–200,000 | 14,300 |
| 4 | 200,001–50 million | 276,500 |
| 5 | 50,000,001–2 billion | 860,000 |

Each enrolled permitted entity will be required to remit the above tier based subscription fee for the 365-day agreement period and the appropriate administrative fee. We will charge newly enrolled entities a startup administrative fee of \$3,693. After the initial year, we will charge the entities a renewal administrative fee of \$1,691 each time the agreement is renewed or

amended. We calculated the fees based on forecasted systems and operational expenses; agency oversight, overhead and CPA audit contract costs.

In addition, SSA will periodically recalculate costs to provide eCBSV services and adjust the fees charged as needed. We will notify companies of a fee adjustment at the renewal of the eCBSV User Agreement and via notice in the **Federal Register**; companies have the opportunity to cancel the agreement or continue service using the new fee.

Dated: December 2, 2019.

Faye I. Lipsky,

Director, Office of Regulations and Reports Clearance, Social Security Administration.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2001–20

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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Revenue Procedure 2001–20, Voluntary Compliance on Alien Withholding Program (“VCAP”).

DATES: Written comments should be received on or before February 3, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the revenue procedure should be directed to Sara Covington, 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:* Voluntary Compliance on Alien Withholding Program (“VCAP”).

OMB Number: 1545–1735.

Revenue Procedure Number: Revenue Procedure 2001–20.

Abstract: This revenue procedure will improve voluntary compliance of colleges and universities in connection with their obligations to report, withhold and pay taxes due on compensation paid to foreign students and scholars (nonresident aliens). The revenue procedure provides an optional opportunity for colleges and universities which have not fully complied with

their tax obligations concerning nonresident aliens to self-audit and come into compliance with applicable reporting and payment requirements.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 495.

Estimated Time per Respondent: 700 hours.

Estimated Total Annual Burden Hours: 346,500.

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: November 27, 2019.

Philippe Thomas,

IRS Supervisory Tax Analyst.

[FR Doc. 2019-26237 Filed 12-4-19; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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 information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Revenue Procedure 2004-12, Health Insurance Costs of Eligible Individuals.

DATES: Written comments should be received on or before February 3, 2020 to be assured of consideration.

ADDRESSES: Direct all written comments to Dr. Philippe Thomas, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the information collection should be directed to Sara Covington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or at (202) 317-6038, or through the internet at Sara.L.Covington@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Health Insurance Costs of Eligible Individuals.

OMB Number: 1545-1875.

Regulation Project Number: Rev. Proc. 2004-12.

Abstract: Revenue Procedure 2004-12 informs states how to elect a health program to be qualified health insurance for purposes of the health coverage tax credit (HCTC) under section 35 of the Internal Revenue Code. The collection of information is voluntary. However, if a state does not make an election, eligible residents of the state may be impeded in their efforts to claim the HCTC.

Current Actions: There is no change in the paperwork burden previously approved by OMB.

Type of Review: Extension of a currently approved collection.

Affected Public: States, Local or Tribal Government.

Estimated Number of Respondents: 51.

Estimated Average Time per Respondent: 30 minutes.

Estimate Total Annual Burden Hours: 26.

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: November 27, 2019.

Philippe Thomas,

IRS Supervisory Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0778]

Agency Information Collection Activity: Disability Benefits Questionnaire (Group 3)

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration, Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register**