

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Information Collection;
Comment Request**

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 continuing information collections, as required by the Paperwork Reduction Act of 1995.

DATES: Written comments should be received on or before June 29, 2021 to be assured of consideration.

ADDRESSES: Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224. Please send comments for the information collection listed below. You must reference the information collection's title, form number, reporting or record-keeping requirement number, and OMB number in your comment.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information, or copies of the information collection and instructions, or copies of any comments received, contact LaNita Van Dyke, at (202) 317-6009, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Lanita.VanDyke@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Procedural Rules for Excise Taxes Currently Reportable on Form 720.

OMB Number: 1545-1296.

Regulation Project Number: PS-27-91 and PS-8-96 (Final (T.D. 8442)).

Abstract: Internal Revenue Code section 6302(c) authorizes the use of Government depositaries for the receipt of taxes imposed under the internal revenue laws. These final regulations provide reporting and recordkeeping requirements related to return, payments, and deposits of tax for excise taxes currently reportable on Form 720, including special rules for use of Government depositaries under chapter 33 of the Internal Revenue Code. Existing procedural regulations under 26 CFR parts 43, 46, 48, 49, and 52 are amended and consolidated in a new part 40. These regulations also reflect changes to the law made by the

Omnibus Budget Reconciliation Acts of 1989 and 1990. The regulations affect persons required to report liability for excise taxes currently reportable on Form 720.

Current Actions: There are no changes being made to these existing regulations.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations.

Estimated Number of Respondents: 10,500.

Estimated Time per Respondent: 23 hours, 5 minutes.

Estimated Total Annual Burden: 242,350.

The following paragraph applies to the collection 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 our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments will become a matter of public record. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether the collection of information is necessary for the proper performance of the agency's functions, including whether the information has 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 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 the requested information.

The IRS is seeking comments concerning the following forms, and reporting and record-keeping requirements:

Approved: April 26, 2021.

Chakinna B. Clemons,

Supervisory Tax Analyst.

[FR Doc. 2021-09092 Filed 4-29-21; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS**Privacy Act of 1974; System of Records**

AGENCY: Veterans Health Administration, Department of Veterans Affairs (VA).

ACTION: Notice of a modified system of records.

SUMMARY: As required by the Privacy Act of 1974, notice is hereby given that the Department of Veterans Affairs (VA) is publishing SORN "Veterans Tracking Application (VTA)—VA" (163VA005Q3). The VTA is a joint Veterans Affairs (VA)/Department of Defense (DoD) application that supports the effective management and tracking of Veteran and Service member beneficiaries at all levels of the continuum of care. VTA tracks the Service member through the Integrated Disability Evaluation System (IDES) and monitors benefits applications and administrative details.

DATES: This modified system of records is effective November 19, 2020.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005R1A), Washington, DC 20420. Comments should indicate that they are submitted in response to "Veterans Tracking Application (VTA)—VA" (163VA005Q3). Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT:

Delwin Johnson, Product Line Manager (VTA), Office of Information & Technology, Department of Veterans Affairs, 810 Vermont Ave. NW, Washington, DC 20420, (202) 367-4033 and Delwin.Johnson2@va.gov.

SUPPLEMENTARY INFORMATION: The Department is amending its system of records entitled "Veterans Tracking Application (VTA)/Federal Case Management Tool (FCMT)" (160VA005Q3) by removing FCMT, as VTA is now a standalone application. VTA now falls underneath the product line "Eligibility and Enrollment (E&E)" and the points of contact have been modified.

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. Dominic A. Cussatt, Acting Assistant Secretary of Information and Technology and Chief Information Officer, approved this document on March 23, 2021 for publication.

Dated: April 27, 2021.

Amy L. Rose,

Program Analyst, VA Privacy Service, Office of Information Security, Office of Information and Technology, Department of Veterans Affairs.

SYSTEM NAME AND NUMBER:

“Veterans Tracking Application (VTA)—VA” (163VA005Q3).

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

The VTA system containing its associated records is maintained at the Austin Information Technology Center (AITC) at 1615 East Woodward Street, Austin, Texas 78772. A second VTA database with an identical set of records is being established at a disaster recovery site at the Hines Information Technology Center (Hines ITC) at Hines, Illinois. All records are maintained electronically.

SYSTEM MANAGER(S):

Delwin Johnson, Product Line Manager (VTA), Office of Information & Technology, Department of Veterans Affairs, 810 Vermont Ave. NW, Washington, DC 20420, (202) 367-4033 and *Delwin.Johnson2@va.gov*.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

The authority for maintaining this system is Title 38 U.S.C., 5106.

PURPOSE(S) OF THE SYSTEM:

VTA will work to replace manual processes that result in delays in coordinating or managing care for our Veterans. VTA and the associated database support programs throughout the VA. The VTA provides the VA tracking information on members of the armed forces who are receiving care from a DoD Military Treatment Facility (MTF), a VA health care facility, or who already have Veteran status. The VTA provides tracking of the Veteran/Service member's arrival at the initial VA health care facility and provides date and location information for subsequent

transfers to other health facilities. In addition to the Veteran patient population, VTA records benefit tracking information for all severely injured Veterans requesting benefits. This history includes all benefit award details to include application dates, award decisions, dates and amounts. The purpose of the VTA is to track the initial arrival of a Service member into the VA and DoD health care systems and their subsequent movement among VA health facilities, as well as monitor benefits application and administration details.

The records and information may be used for analysis to produce various management, workload tracking, and follow-up reports for our Veterans; to track and evaluate the ordering and delivery of services and patient care; for the planning, distribution and utilization of resources; and to allocate clinical and administrative support to patient medical care.

In addition, the data may be used to assist in workload allocation for patient treatment services including provider panel management, nursing care, clinic appointments, surgery, prescription processing, diagnostic and therapeutic procedures; to plan and schedule training activities for employees; for audits, reviews and investigations conducted by the network directors office and VA Central Office; for quality assurance audits, reviews and investigations; for law enforcement investigations; and for personnel management, evaluation and employee ratings, and performance evaluations.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

The category of the individuals covered by the VTA database encompasses Veterans and Service members.

CATEGORIES OF RECORDS IN THE SYSTEM:

The record, or information contained in the record, may include identifying information (*e.g.*, name, contact information, Social Security number), association to dependents, cross reference to other names used, military service participation and status information (branch of service, rank, enter on duty date, release from active duty date, military occupations, type of duty), reason and nature of active duty separation (completion of commitment, disability, hardship, etc.), combat/environmental exposures (combat pay, combat awards, theater location), combat deployments (period of deployment, location/country), Guard/Reserve activations (type of activation), military casualty/disabilities (line of

duty death, physical examination board status, serious/very serious injury status, recovery plans, DoD rated disabilities), benefit participation, eligibility and usage, and VA compensation (rating, award amount).

RECORD SOURCE CATEGORIES:

Information in this system of records is provided by components of the Department of Defense and Department of Veterans Affairs.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:**HIPAA:**

Note: To the extent that records contained in the system include individually identifiable health information protected by 45 CFR parts 160 and 164, that information may not be disclosed under a routine use unless there is also specific disclosure authority in 45 CFR parts 160 and 164.

38 U.S.C. 7332:

Note: To the extent that records contained in the system include individually-identifiable patient information protected by 38 U.S.C. 7332, that information cannot be disclosed under a routine use unless there is also specific disclosure authority in 38 U.S.C. 7332.

HIPAA & 38 U.S.C. 7332:

Note: To the extent that records contained in the system include information protected by 45 CFR parts 160 and 164, *i.e.*, individually identifiable health information of VHA or any of its business associates, and 38 U.S.C. 7332, *i.e.*, medical treatment information related to drug abuse, alcoholism or alcohol abuse, sickle cell anemia, or infection with the human immunodeficiency virus, that information cannot be disclosed under a routine use unless there is also specific disclosure authority in both 38 U.S.C. 7332 and 45 CFR parts 160 and 164.

1. *Congress:* VA may disclose information to a Member of Congress or staff acting upon the Member's behalf when the Member or staff requests the information on behalf of, and at the request of, the individual who is the subject of the record.

2. *Data Breach Response and Remediation, for VA:* VA may disclose information to appropriate agencies, entities, and persons when (1) VA suspects or has confirmed that there has been a breach of the system of records, (2) VA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, VA (including its information systems, programs, and operations), the Federal

Government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with VA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm involving.

3. *Data Breach Response and Remediation, for Another Federal Agency:* VA may disclose information to another Federal agency or Federal entity, when VA determines that the information is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the Federal Government, or national security, resulting from a suspected or confirmed breach.

4. *Law Enforcement:* VA may disclose information that, either alone or in conjunction with other information, indicates a violation or potential violation of law, whether civil, criminal, or regulatory in nature, to a Federal, state, local, territorial, tribal, or foreign law enforcement authority or other appropriate entity charged with the responsibility of investigating or prosecuting such violation or charged with enforcing or implementing such law. The disclosure of the names and addresses of veterans and their dependents from VA records under this routine use must also comply with the provisions of 38 U.S.C. 5701. If the disclosure is in response to a request from a law enforcement entity, the request must meet the requirements for a qualifying law enforcement request under the Privacy Act, 5 U.S.C. 552a(b)(7).

5. *DoJ for Litigation or Administrative Proceeding:* VA may disclose information to the Department of Justice (DoJ), or in a proceeding before a court, adjudicative body, or other administrative body before which VA is authorized to appear, when:

- (a) VA or any component thereof;
- (b) Any VA employee in his or her official capacity;
- (c) Any VA employee in his or her official capacity where DoJ has agreed to represent the employee; or
- (d) The United States, where VA determines that litigation is likely to affect the agency or any of its components,

is a party to such proceedings or has an interest in such proceedings, and VA determines that use of such records is relevant and necessary to the

proceedings, provided, however, that in each case VA determines the disclosure is compatible with the purpose for which the records were collected. If the disclosure is in response to a subpoena, summons, investigative demand, or similar legal process, the request must meet the requirements for a qualifying law enforcement request under the Privacy Act, 5 U.S.C. 552a(b)(7), or an order from a court of competent jurisdiction under 552a(b)(11).

6. *Contractors:* VA may disclose information to contractors, grantees, experts, consultants, students, and others performing or working on a contract, service, grant, cooperative agreement, or other assignment for VA, when reasonably necessary to accomplish an agency function related to the records.

7. *OPM:* VA may disclose information to the Office of Personnel Management (OPM) in connection with the application or effect of civil service laws, rules, regulations, or OPM guidelines in particular situations.

8. *EEOC:* VA may disclose information to the Equal Employment Opportunity Commission (EEOC) in connection with investigations of alleged or possible discriminatory practices, examination of Federal affirmative employment programs, or other functions of the Commission as authorized by law.

8. *FLRA:* VA may disclose information to the Federal Labor Relations Authority (FLRA) in connection with: The investigation and resolution of allegations of unfair labor practices, the resolution of exceptions to arbitration awards when a question of material fact is raised; matters before the Federal Service Impasses Panel; and the investigation of representation petitions and the conduct or supervision of representation elections.

9. *MSPB:* VA may disclose information to the Merit Systems Protection Board (MSPB) and the Office of the Special Counsel in connection with appeals, special studies of the civil service and other merit systems, review of rules and regulations, investigation of alleged or possible prohibited personnel practices, and such other functions promulgated in 5 U.S.C. 1205 and 1206, or as authorized by law.

10. *NARA:* VA may disclose information to NARA in records management inspections conducted under 44 U.S.C. 2904 and 2906, or other functions authorized by laws and policies governing NARA operations and VA records management responsibilities.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Records are transmitted between approved VA and DoD office/systems and VTA over secure telecommunications (*i.e.* SFTP, secure web services) using approved encryption technologies. Records (or information contained in records) are maintained in electronic format in the VTA database. Information from VTA is disseminated in three ways: (1) Approved VA and DoD systems electronically request and receive data from VTA over the internal VA and DoD network; (2) data is provided over the secure telecommunications between VTA and approved VA and DoD office/systems for reconciliation of records; (3) periodic electronic data extracts of subsets of information contained in VTA are provided to approved VA and DoD offices/systems over the internal VA network and DoD network. Backups of VTA data are created regularly and stored in a secure off-site facility.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Electronic files are retrieved using various unique identifiers belonging to the individual to whom the information pertains to include such identifiers as name, claim file number, Social Security number and date of birth.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

VA retains selected information for purposes of making eligibility determinations for VA benefits. The information retained may be included in the VA records that are maintained and disposed of in accordance with the appropriate record disposition authority approved by the Archivist of the United States.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

1. *Physical Security:* The primary VTA system is located in the AITC and the backup disaster recovery system is located in the Hines ITC. Access to data processing centers is generally restricted to center employees, custodial personnel, Federal Protective Service and other security personnel. Access to computer rooms is restricted to authorized operational personnel through electronic passage technology. All other persons needing access to computer rooms are escorted.

2. *System Security:* Access to the VA network is protected by the usage of "PIV". Once on the VA network, separate ID and password credentials are required to gain access to the VTA server and/or database. Access to the server and/or database is granted to only

a limited number of system administrators and database administrators. In addition, VTA has undergone certification and accreditation. Users of VTA access the system via AccessVA. Users must also register through VTA and obtain a VTA Account. Within the VTA system, users are designated a role which determines their access to specific data. Based on a risk assessment that followed National Institute of Standards and Technology Vulnerability and Threat Guidelines, the system is considered stable and operational. VTA has received a final Authority to Operate (ATO). The system was found to be operationally secure, with very few exceptions or recommendations for change.

RECORD ACCESS PROCEDURES:

(See notification procedure below.)

CONTESTING RECORD PROCEDURES:

(See notification procedure below.)

NOTIFICATION PROCEDURES:

Individuals seeking information on the existence and content of a record pertaining to them should contact the system manager, in writing, at the above address. Requests should contain the full name, address and telephone number of the individual making the inquiry.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Not Applicable.

HISTORY:

This SORN was originally published in the **Federal Register** on April 19, 2012, 77 FR 23543. The SORN was subsequently amended in the **Federal Register** on April 15, 2014, 79 FR 21352.

[FR Doc. 2021-09084 Filed 4-29-21; 8:45 am]

BILLING CODE P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; System of Records

AGENCY: Veterans Health Administration, Department of Veterans Affairs (VA).

ACTION: Notice of a modified system of records.

SUMMARY: As required by the Privacy Act of 1974, notice is hereby given that the Department of Veterans Affairs (VA) is amending the system of records entitled, "Ionizing Radiation Registry-VA" (69VA131). VA is amending the system of records by revising the System Number; System Location; System Manager; Authority for Maintenance of

the System; Routine Uses of Records Maintained in the System; Policies and Practices for Storage of Records; Policies and Practices for Retention and Disposal of Records; Physical, Procedural and Administrative Safeguards; Record Access Procedures; and Notification Procedure. VA is republishing the system notice in its entirety.

DATES: Comments on this amended system of records must be received no later than June 1, 2021. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by the VA, the modified system will become effective June 1, 2021. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005R1A), Washington, DC 20420. Comments should indicate that they are submitted in response to "Ionizing Radiation Registry-VA (69VA131)". Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT:

Stephania Griffin, Veterans Health Administration (VHA) Privacy Officer, Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420; telephone (704) 245-2492 (Note: not a toll-free number).

SUPPLEMENTARY INFORMATION: The System Number will be changed from 69VA131 to 69VA10 to reflect the current VHA organizational routing symbol.

The System Location is being updated to replace Austin Automation Center (AAC) with Austin Information Technology Center (AITC). Environmental Agents Service (131) is being replaced with Post Deployment Health Services (10P4Q). Also, since optic readers, paper, or disk copies are no longer used or maintained, this section is being updated to remove, "The secure web-based data entry system is maintained by the AAC and provides retrievable images to users. The optical disk system is currently being utilized where there is no access to the secure web-based system. However, the optical disk system is scheduled to be discontinued in 2004 and all access to the Ionizing Radiation Registry (IRR) system will be through the secure web-based data entry system."

The System Manager, Record Access Procedures, and Notification Procedure

are being updated to replace, "Program Chief for Clinical Matters, Office of Public Health and Environmental Hazards (13) (for clinical issues) and Management/Program Analyst, Environmental Agents Service (131) (for administrative issues)" with Deputy Chief Consultant, Post Deployment Health Services (10P4Q). Telephone number (202) 266-4511 (Note: this is not a toll-free number).

Authority for Maintenance of the System is being amended to include Title 38, United States Code 527, 1116, Public Law 102-585 Section 703, and Public Law 100-687.

The Routine Uses of Records Maintained in the System is being updated to replace Joint Commission for Accreditation of Healthcare Organizations (JCAHO) to The Joint Commission in Routine use #10.

The language in Routine Use #11 is being amended which states that disclosure of the records to the U.S. Department of Justice (DoJ) is a use of the information contained in the records that is compatible with the purpose for which VA collected the records. VA may disclose records in this system of records in legal proceedings before a court or administrative body after determining that the disclosure of the records to the court or administrative body is a use of the information contained in the records that is compatible with the purpose for which VA collected the records. This routine use will now state that VA may disclose information to the Department of Justice (DoJ), or in a proceeding before a court, adjudicative body, or other administrative body before which VA is authorized to appear, when:

- (a) VA or any component thereof;
- (b) Any VA employee in his or her official capacity;
- (c) Any VA employee in his or her official capacity where DoJ has agreed to represent the employee; or
- (d) The United States, where VA determines that litigation is likely to affect the agency or any of its components,

is a party to such proceedings or has an interest in such proceedings, and VA determines that use of such records is relevant and necessary to the proceedings, provided, however, that in each case VA determines the disclosure is compatible with the purpose for which the records were collected. If the disclosure is in response to a subpoena, summons, investigative demand, or similar legal process, the request must meet the requirements for a qualifying law enforcement request under the Privacy Act, 5 U.S.C. 552a(b)(7), or an