

determine if the plan appears to be operating properly as required under the Code or whether the plan should be audited.

Current Actions: IRS is adding Form 5558 to the OMB approval for 1545–1610. Additionally, IRS is making the following revisions to the Form 5558 to allow for electronic filing with the Department of Labor's (DOL) ERISA Filing Acceptance System (EFAST2).

Currently, Form 5558 is used by a filer to request an extension of time to file Form 5500 series, Form 8955–SSA as well as the Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*. Form 5558 does not extend the time to pay the excise taxes. Any tax due for Form 5330 filers must be paid with Form 5558 for the application for an extension of time to file Form 5330.

The DOL EFAST2 system will not take the IRS tax payment. Thus, the IRS will revise Form 5558 to remove the items about the extension of time to file Form 5330. This will allow DOL to electronically collect the form. The Form 5558 will be used to solely request extensions on the Form 5500 series and Form 8955–SSA. The payment information from Form 5558 will be incorporated into Form 8868. The Form 8868 will be revised to allow extensions for Form 5330 and payment of excise tax due. Form 8868 will only allow for the extension to file, and will not extend the payment of the excise tax. The pension plan burden for the Form 8868 revision will be covered under 1545–0575.

Type of Review: Revision of a currently approved collection.

Affected Public: Business or other for-profit organizations, individuals and households, not-for profit institutions, and farms.

Estimated Total Number of Respondents: 1,471,958.

Estimated Total Number of Responses: 1,471,958.

Estimated Total Frequency of Response: 1.

Estimated Total Average of Hours per Response: 2.4.

Estimated Total Annual Burden Hours: 2,138,922.

Authority: 44 U.S.C. 3501 *et seq.*

Melody Braswell,

Treasury PRA Clearance Officer.

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: The Department of Veterans Affairs (VA) has an 18 month computer matching agreement (CMA) agreement with the Federal Bureau of Prisons (BOP) regarding Veterans, VA beneficiaries, and caregivers who are in federal prison and are also in receipt of compensation and pension benefits. The purpose of this CMA is to re-establish the agreement between VA and the United States Department of Justice (DOJ), BOP. BOP will disclose information about individuals who are in federal prison. VBA will use this information as a match for recipients of Compensation and Pension benefits for adjustments of awards.

DATES: Comments on this matching program must be received no later than 30 days after the date of publication in the **Federal Register**. 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 a minimum of 30 days after the 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: 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 the computer matching agreement between the Department of Veterans Affairs and the Federal Bureau of Prisons. Comments received will be available at regulations.gov for public viewing, inspection, or copies.

FOR FURTHER INFORMATION CONTACT: Eric Robinson (VBA), 202–443–6016, Eric.Robinson3@va.gov.

SUPPLEMENTARY INFORMATION: This matching program between VA and BOP identifies VA beneficiaries who are in receipt of certain VA benefit payments and who are confined for a period exceeding 60 days due to a conviction for a felony or a misdemeanor. VA uses the BOP records provided in the match to update the master records of VA

beneficiaries receiving benefits and to adjust their VA benefits, accordingly, if needed. This agreement sets forth the responsibilities of VA and BOP with respect to information disclosed pursuant to this agreement and takes into account both agencies' responsibilities under the Privacy Act of 1974, 5 U.S.C. 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, as amended, and the regulations promulgated thereunder, including computer matching portions of a revision of OMB Circular No. A–130, 81 FR 49689 dated July 28, 2016.

Participating Agencies: The United States Department of Veterans Affairs (VA), as the matching recipient agency and the United States Department of Justice (DOJ), Federal Bureau of Prisons (BOP) as the matching source agency.

Authority for Conducting the Matching Program: The legal authority to conduct this match is 38 U.S.C. 1505, 5106, and 5313. Section 5106 requires any Federal department or agency to provide VA such information as VA requests for the purposes of determining eligibility for, or the amount of VA benefits, or verifying other information with respect thereto. Section 1505 provides that no VA pension benefits shall be paid to or for any person eligible for such benefits, during the period of that person's incarceration as the result of conviction of a felony or misdemeanor, beginning on the sixty-first day of incarceration. Section 5313 provides that VA compensation or dependency and indemnity compensation above a specified amount shall not be paid to any person eligible for such benefit, during the period of that person's incarceration as the result of conviction of a felony, beginning on the sixty-first day of incarceration.

Purpose(s): The purpose of this matching program between VA and BOP to identify those veterans and VA beneficiaries, including VA caregivers, such as for those participating in VA's Program of Comprehensive Assistance for Family Caregivers (PCAFC), who are in receipt of certain VA benefit payments and who are confined for a period exceeding 60 days due to a conviction for a felony or a misdemeanor. VA has the obligation to reduce or suspend compensation, pension, and dependency and indemnity compensation benefit payments to veterans and VA beneficiaries on the 61st day following conviction and incarceration in a Federal, State, or Local institution for a felony or a misdemeanor.

Categories of Individuals:

Veterans who have applied for compensation for service-connected disability under 38 U.S.C. Chapter 11.

Veterans who have applied for nonservice-connected disability under 38 U.S.C. Chapter 15.

Veterans entitled to burial benefits under 38 U.S.C. Chapter 23.

Surviving spouses and children who have claimed pensions based on nonservice-connected death of a veteran under 38 U.S.C. Chapter 15.

Surviving spouses and children who have claimed death compensation based on service-connected death of a veteran under 38 U.S.C. Chapter 11.

Surviving spouses and children who have claimed dependency and indemnity compensation for service-connected death of a veteran under 38 U.S.C. Chapter 13.

Parents who have applied for death compensation based on service-connected death of a veteran under 38 U.S.C. Chapter 11.

Parents who have applied for dependency and indemnity compensation for service-connected death of a veteran under 38 U.S.C. Chapter 13.

Individuals who applied for educational assistance benefits administered by VA under title 38 of the U.S. Code.

Individuals who applied for educational assistance benefits

maintained by the Department of Defense under title 10 of the U.S. Code that are administered by VA.

Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Emergency Veterans' Job Training Act of 1983, Public Law 98-77.

Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Service Members Occupational Conversion and Training Act of 1992, Public Law 102-484.

Representatives of individuals covered by the system.

Fee personnel who may be paid by the VA which includes caregivers.

Categories of Records: The record, or information contained in the record, may include identifying information such as social security number, last name, first name, middle name, suffix name, date of birth, date of computation begins, length of sentence, place of current confinement or destination of confinement if in-transit, **Federal Register** number, type of offense, and date of scheduled or actual release.

System(s) of Records: Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records—VA (58 VA 21/22/28)", published at 74 FR 29275 (June 19, 2009), last amended at 86 FR 61858 (November 8, 2021). VA will

additionally match SSNs received from BOP with SSNs in VA's system of records entitled, "'Caregiver Support Program-Caregiver Record Management Application (CARMA)-VA" (197VA10)", published at 86 FR 18588 (April 9, 2021), routine use 14. Justice/BOP-005," published on June 7, 1984 (48 FR 2371 1), republished on May 9, 2002 (67 FR 31371), January 25, 2007 (72 FR 3410) and April 26, 2012 (77 FR 24982) and last modified on February 19, 2013 (78 FR 1 1575), routine use (i).

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 Oswalt, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on March 2, 2023 for publication.

Dated: March 7, 2023.

Amy L. Rose,

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

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