

procedures in the United States Tax Court. IRC section 7526(c)(5) requires clinics to provide dollar-for-dollar matching funds, which may consist of funds from other sources or contributions of volunteer time. See IRS Pub. 3319 for additional details.

Mission Statement

Low Income Taxpayer Clinics ensure the fairness and integrity of the tax system for taxpayers who are low-income or ESL by providing *pro bono* representation on their behalf in tax disputes with the IRS; educating them about their rights and responsibilities as taxpayers; and identifying and advocating for issues that impact low-income and ESL taxpayers.

Expansion of the Type of Qualified Services an Organization Can Provide

IRC section 7526(b)(1)(A) authorizes the IRS to award grants to organizations that represent low-income taxpayers in controversies before the IRS or provide education to ESL taxpayers regarding their taxpayer rights and responsibilities. In recent years, the IRS has not awarded grants to organizations that solely refer taxpayers to other qualified representatives. Similarly, the IRS has required organizations receiving grants to provide both controversy representation and ESL education.

To achieve maximum access to justice for low-income and ESL taxpayers, the IRS has expanded the eligibility criteria for a grant by removing the requirement for eligible organizations to provide direct controversy representation. In addition, pursuant to the new ESL Education Pilot Program started in 2023 and continuing for 2024, a grant may be awarded to an organization to operate a program to inform ESL taxpayers about their taxpayer rights and responsibilities under the IRC without the requirement to also provide tax controversy representation to low-income taxpayers. See IRS Pub. 3319 for examples of what constitutes a “clinic.”

Selection Consideration

Despite the IRS’s efforts to foster parity in availability and accessibility in choosing organizations receiving LITC matching grants and the continued increase in clinic services nationwide, there remain communities that are underserved by clinics. The states of Hawaii, Montana, Nevada, and North Dakota, and the territory of Puerto Rico currently do not have an LITC. In addition, two states—Arizona and Florida—have only partial coverage. The uncovered counties in Florida are Baker, Bradford, Citrus, Clay, Columbia, Dixie, Duval, Flagler, Hamilton,

Hemando, Lafayette, Madison, Nassau, St. Johns, Sumter, Suwannee, and Taylor. The uncovered counties in Arizona are Apache, Coconino, and Navajo.

Although each application for the 2024 grant year will be given due consideration, the IRS is especially interested in receiving applications from organizations providing services in these underserved geographic areas. For organizations that intend to refer low-income taxpayers in controversies with the IRS to other qualified representatives rather than providing representation directly to low-income taxpayers, priority will be given to established organizations that can help provide coverage to underserved geographic areas. For the ESL Education Pilot Program, special consideration will be given to established organizations with existing community partnerships that can swiftly implement and deliver services to the target audiences.

As in prior years, the IRS will consider a variety of factors in determining whether to award a grant, including: (1) the number of taxpayers who will be assisted by the organization, including the number of ESL taxpayers in that geographic area; (2) the existence of other LITCs assisting the same population of low-income and ESL taxpayers; (3) the quality of the program offered by the organization, including the qualifications of its administrators and qualified representatives, and its record in providing services to low-income taxpayers; (4) the quality of the organization, including the reasonableness of the proposed budget; (5) the organization’s compliance with all Federal tax obligations (filing and payment); (6) the organization’s compliance with all Federal nontax monetary obligations (filing and payment); (7) whether debarment or suspension (31 CFR part 19) applies or whether the organization is otherwise excluded from or ineligible for a Federal award; and (8) alternative funding sources available to the organization, including amounts received from other grants and contributors and the endowment and resources of the institution sponsoring the organization.

For programs where all or the majority of cases will be placed with volunteers, we will also consider the following: (1) the quality of the representatives (attorneys, certified public accountants, or enrolled agents who have agreed to accept taxpayer referrals from an LITC and provide representation or consultation services free of charge; and (2) the ability of the

organization to monitor referrals and ensure that the *pro bono* representatives are handling the cases properly, including taking timely case actions and ensuring services are offered for free.

Applications and requests for continued funding that pass the eligibility screening process will then be subject to technical review. An organization submitting a request for continued funding for the second or third year of a multi-year grant will be required to submit an abbreviated Non-competing Continuation Request and will be subject to a streamlined screening process. Details regarding the scoring process can be found in Publication 3319. The final funding decisions are made by the National Taxpayer Advocate, unless recused. The costs of preparing and applying are the responsibility of each applicant. Applications may be released in response to Freedom of Information Act requests after any necessary redactions are made. Therefore, applicants must not include any individual taxpayer information. The IRS will notify each applicant in writing once funding decisions have been made.

Kim S. Stewart,

Deputy National Taxpayer Advocate.

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; System of Records

AGENCY: Department of Veterans Affairs (VA), National Cemetery Administration (NCA).

ACTION: Notice of a modified system of records.

SUMMARY: Pursuant to the Privacy Act of 1974, notice is hereby given that VA is modifying the system of records titled, “VA National Cemetery Pre-Need Eligibility Determination Records—VA” (175VA41A). This system is used for the provision of VA burial and memorial benefits.

DATES: Comments on this modified system of records must be received no later than 30 days after 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 modified system of records will become effective 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.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to “VA National Cemetery Pre-Need Eligibility Determination Records–VA” (175VA41A). Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Cindy Merritt, National Cemetery Administration (NCA) Privacy Officer (43E), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, Cindy.Merritt@va.gov, (321) 200–7477 (this is not a toll-free number).

SUPPLEMENTARY INFORMATION: VA is amending the system of records by revising the Routine Uses of Records Maintained in the System; Policies and Practices for Retention and Disposal of Records; Record Access Procedures; Contesting Record Procedures; and Notification Procedures. VA is republishing the system notice in its entirety.

The Routine Use of Records Maintained in the System section is being amended to reflect the Departmental requirement additional routine uses to further clarify appropriate and necessary disclosures.

VA is proposing the following routine use disclosures of information to be maintained in the system: Congress; Data breach response and remediation, for VA; Data breach response and remediation, for another Federal agency; Law enforcement; DOJ, Litigation, Administrative Proceeding; Contractors; OPM; EEOC; FLRA; MSPB; NARA; Funeral Homes, for Arrangements; Federal Agencies, for Research; Federal Agencies, for Computer Match; Federal Agencies, Courts, Litigants, for Litigation or Administrative Proceedings; Former Employee or Contractor, Representative, for EEOC; Former Employee or Contractor, Representative, for MSPB, OSC; and Governmental Agencies, Health Organizations, for Claimants’ Benefits.

The Policies and Practices for Retention and Disposal of Records section is being amended to include a reference to the applicable records control schedule.

The Record Access Procedures and Contesting Record Procedures sections are being amended to refer the reader to

the system manager instead of a specific address.

The previous language is being removed from the Notification Section. It is being replaced with: “Generalized notice is provided by the publication of this notice. For specific notice, see Record Access Procedure, above.”

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. Kurt D. DelBene, Assistant Secretary for Information and Technology and Chief Information Officer, approved this document on March 29, 2023 for publication.

Dated: May 3, 2023.

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:

VA National Cemetery Pre-Need Eligibility Determination Records–VA (175VA41A).

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Records are maintained at the National Cemetery Scheduling Office (41B2), Suite 200, 4850 Lemay Ferry Road, St. Louis, MO, 63129.

SYSTEM MANAGER(S):

The Official maintaining this system of records and responsible for policies and procedures is Jay Dalrymple, Director, National Cemetery Scheduling Office (41B2), National Cemetery Scheduling Office, Suite 200, 4850 Lemay Ferry Road, St. Louis, MO 63129, telephone (314)728–0438, jay.dalrymple@va.gov.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

38 U.S.C. 2402.

PURPOSE(S) OF THE SYSTEM:

This system is used for the provision of VA burial and memorial benefits; provision of information about VA burial and memorial benefits, including specific claims; determination of eligibility for burial in a VA national cemetery; disclosure of military service information upon request from VA funded State and Tribal Veterans cemeteries; coordination of committal services and interment upon request of families, funeral homes, and others of

eligible decedents at VA national cemeteries; investigation of potential bars to benefits for an otherwise eligible individual. VA will maintain records and information associated with preneed claims in a recallable system for use at a claimant’s time of death and upon receipt of a request for burial in a VA national cemetery for that claimant. Data may also be used at an aggregate non-personally identifiable level to track and evaluate memorial and burial benefit initiatives.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

The records contain information on Veterans; family members of Veterans; Members of the Armed Forces (Servicemembers); family members of Servicemembers; Reservists and Retirees (Active Duty, Reserves, or National Guard); and other VA customers (*e.g.*, attorneys, agents, Veterans Service Organizations, funeral directors, coroners, Missing in America Project (MIAP) volunteers, State and local governmental administrators); in addition to VA authorized users permitted by VA to access VA IT systems (*e.g.*, VA employees, VA contractors, VA registered volunteers).

CATEGORIES OF RECORDS IN THE SYSTEM:

Records may include information submitted to VA by means of paper or online forms that respondents can mail or electronically transmit by fax or online submission for storage and retrieval in VA’s secure filing and IT systems. Records may contain information, such as demographics and personal identifiers (*e.g.*, names, mailing addresses, email addresses, phone numbers, social security numbers, VA claim numbers and military service numbers); socioeconomic characteristics (*e.g.*, date of birth, place of birth, date of death, gender, marital records; health records; health related information, benefit related information); and military service information (*e.g.*, dates of active duty, dates of active duty for training, military service numbers, branch of service including Reserves or National Guard service, locations of service for National Guard, dates of entry, enlistment, or discharge, type and character of discharge, rank, awards, decorations, and other military history and information). Records may also include supporting documentation submitted to identify individuals submitting pre-need applications on behalf of claimants. Supporting documentation may include, but is not limited to the following items: VA Form 21–22 (Appointment of Veterans Service Organization as Claimant’s

Representative); VA Form 21–22a (Appointment of Individual as Claimant's Representative) for an Authorized Attorney, or Agent; proof of prior written authorization, such as a durable power of attorney, or an affidavit establishing a caregiver relationship to the claimant (spousal, parent, other relative); and documentation showing the individual as the court-appointed representative authorized to act on behalf of as the claimant.

RECORD SOURCE CATEGORIES:

Records in this system are provided by Veterans; Veteran beneficiaries; members of the Armed Forces of the United States including Reserves and National Guard and their beneficiaries, as well as other individuals (such as funeral home directors) submitting pre-need eligibility determinations on behalf of claimants; and VA employees.

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

1. *Congress*: 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*: 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.

3. *Data breach response and remediation, for another Federal agency*: To another Federal agency or Federal entity, when VA determines that information from this system of records 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*: 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, provided that the disclosure is limited to 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. 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.

5. *DoJ, Litigation, Administrative Proceeding*: 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 individual 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.

6. *Contractors*: 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*: 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*: 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.

9. *FLRA*: 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.

10. *MSPB*: To the Merit Systems Protection Board (MSPB) 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.

11. *NARA*: To the National Archives and Records Administration (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.

12. *Funeral Homes, for Arrangements*: To funeral directors or representatives of funeral homes for them to make necessary arrangements prior to and in anticipation of a Veteran's impending death.

13. *Federal Agencies, for Research*: To a Federal agency for the purpose of conducting research and data analysis to perform a statutory purpose of that Federal agency upon the written request of that agency.

14. *Federal Agencies, for Computer Matches*: To other federal agencies for the purpose of conducting computer matches to obtain information to determine or verify eligibility of Veterans receiving VA benefits or medical care under title 38.

15. *Federal Agencies, Courts, Litigants, for Litigation or Administrative Proceedings*: To another federal agency, court, or party in litigation before a court or in an administrative proceeding conducted by a Federal agency, when the government is a party to the judicial or administrative proceeding.

16. *Former Employee or Contractor, Representative, for EEOC*: To a former VA employee or contractor, as well as the authorized representative of a current or former employee or contractor of VA, in connection with investigations by the Equal Employment Opportunity Commission pertaining to alleged or possible discrimination practices, examinations of Federal affirmative employment programs, or other functions of the Commission as authorized by law or regulation.

17. *Former Employee or Contractor, Representative, for MSPB, OSC*: To a former VA employee or contractor, as well as the authorized representative of a current or former employee or contractor of VA, in proceedings before the Merit Systems Protection Board or 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 otherwise authorized by law.

18. *Governmental Agencies, Health Organizations, for Claimants' Benefits:* VA To Federal, state, and local government agencies and national health organizations as reasonably necessary to assist in the development of programs that will be beneficial to claimants, to protect their rights under law, and assure that they are receiving all benefits to which they are entitled.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Records in this system are maintained in paper and electronic formats in the NCA National Cemetery Scheduling Office. Records are maintained on electronic storage media including magnetic tape, disk, and laser optical media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records in this system are retrieved using name only; name and one or more numbers (service or social security); name and one or more criteria (*e.g.*, date of birth or dates of service); VA claim number; or other VA or NCA assigned identifier.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records in this system are retained and disposed of in accordance with the schedule approved by the Archivist of the United States, National Cemetery Administration Records Control Schedule, N1-15-99-4.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Records in the system are protected from unauthorized access through administrative, physical, and technical safeguards. Access to the hard copy and computerized records are restricted to authorized VA employees and VA contractors by means of PIV card and PIN, and/or passwords. Information security officers and system data stewards review and authorize data access requests. VA regulates data access with security software that authenticates users and requires individually unique codes and passwords. VA requires information security training for all staff and instructs staff on the responsibility each person has for safeguarding data confidentiality. Hard copy records are maintained in offices that are restricted by cypher locks during work hours and locked after duty hours with security camera surveillance of the office area and facility.

RECORD ACCESS PROCEDURES:

Individuals seeking information on the existence and content of records in

this system pertaining to them should contact the system manager in writing as indicated above, or may write or visit the VA facility location where they normally receive their care. A request for access to records must contain the requester's full name, address, telephone number, be signed by the requester, and describe the records sought in sufficient detail to enable VA personnel to locate them with a reasonable amount of effort.

CONTESTING RECORD PROCEDURES:

Individuals seeking to contest or amend records in this system pertaining to them should contact the system manager in writing as indicated above, or may write or visit the VA facility location where they normally receive their care. A request to contest or amend records must state clearly and concisely what record is being contested, the reasons for contesting it, and the proposed amendment to the record.

NOTIFICATION PROCEDURES:

Generalized notice is provided by the publication of this notice. For specific notice, see Record Access Procedure, above.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None

HISTORY:

81 FR 54919 (August 16, 2016).

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