

Activity	Number of respondents	Frequency of response	Average time	Annual hour burden
<b>2014 Business Compliance Burden Survey</b>				
Cognitive Testing* .....	27	1	60	27.00
Reading invitation letter & reminder postcards .....	25,000	1	1	416.67
Survey Completion .....	12,500	1	15	3,125.00
Total .....				3,568.67
<b>2014 Focus Groups (Business Compliance Burden Survey)</b>				
Answering screener questions .....	300	1	1	5
Participating in the focus group .....	96	1	60	96
Total .....				101
<b>2015 Individual Taxpayer Burden Survey</b>				
Reading prenote & reminder postcards .....	20,000	1	1	333.33
Survey Completion .....	10,000	1	15	2,500.00
Total .....				2,833.33
<b>2015 Business Taxpayer Burden Survey</b>				
Reading invitation letter & reminder postcards .....	24,000	1	1	400
Survey Completion .....	12,000	1	15	3,000
Total .....				3,400

The annual burden cost to respondents is estimated to total \$138,629.18 (6,493.17 hours × \$21.35) for 2013, \$234,202.45 (10,969.67 hours × \$21.35) for 2014, and \$133,081.60 (6,233.33 hours × \$21.35) for 2015. This estimate is derived using \$21.35, the May 2013 average wage rate from the Bureau of Labor and Statistics Occupational Employment Statistics Survey.

\*The FY2013 Information Return Burden Survey and FY2014 Business Compliance Burden Survey will be the first effort to collect information regarding the compliance burden for these groups. To better inform our survey efforts and to ensure adequate feedback from relevant survey strata during the cognitive testing phase, we are requesting additional respondents for survey testing for these surveys.

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.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

[FR Doc. 2013-30126 Filed 12-18-13; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notices 2010-83 and 2011-3

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Notice 2010-83, Funding Relief for Multiemployer Defined Benefit Plans under PRA 2010 and Notice 2011-3, Special Rules Relating to Funding Relief for Single-Employer Pension Plans under PRA 2010.

**DATES:** Written comments should be received on or before February 18, 2014 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of the form and instructions should be directed to Sara Covington, at Internal Revenue Service, room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [Sara.L.Covington@irs.gov](mailto:Sara.L.Covington@irs.gov).

**SUPPLEMENTARY INFORMATION:**

*Title:* Funding Relief for Multiemployer Defined Benefit Plans under PRA 2010 and Special Rules Relating to Funding Relief for Single-Employer Pension Plans under PRA 2010.

*OMB Number:* 1545–2196.

*Form Number:* Notice 2010–83 and Notice 2011–3.

*Abstract:* One notice provides guidance in the form of questions and answers for sponsors of multiemployer defined benefit plans with respect to the special funding rules under § 431(b)(8), as added by section 211(a)(2) of the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Public Law 111–192. The other notice provides guidance on the special rules relating to funding relief for single-employer defined benefit pension plans (including multiple employer defined benefit pension plans) under the Preservation of Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010 (PRA 2010), Public Law 111–192.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB. This form is being submitted for renewal purposes only.

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

*Affected Public:* Not-for-profit institutions.

*Estimated Number of Respondents:* 47,500.

*Estimated Time per Respondent:* 34 minutes.

*Estimated Total Annual Burden Hours:* 26,700.

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: December 10, 2013.

Allan Hopkins,  
IRS Tax Analyst.

[FR Doc. 2013–30125 Filed 12–18–13; 8:45 am]

**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Department of Veterans Affairs (VA).

**ACTION:** Notice of Amendment to System of Records.

**SUMMARY:** As required by the Privacy Act of 1974, 5 U.S.C. 552a(e), notice is hereby given that the Department of Veterans Affairs (VA) is amending the system of records currently titled “Income Verification Records—VA” (89VA16) as set forth in the **Federal Register** (73 FR 26192–26197), dated May 8, 2008. VA is amending the System Number, System Location, Access, Routine Uses of Records Maintained in the System, Storage, Safeguards, and Records Source Categories. VA is republishing the system notice in its entirety.

**DATES:** Comments on the amendment of this system of records must be received no later than January 21, 2014. If no public comment is received, the amended system will become effective January 21, 2014.

**ADDRESSES:** Written comments may be submitted through [www.Regulations.gov](http://www.Regulations.gov); by mail or hand-delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1068, Washington, DC

20420; or by fax to (202) 273–9026. Comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461–4902 (this is not a toll-free number) for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System at [www.Regulations.gov](http://www.Regulations.gov).

**FOR FURTHER INFORMATION CONTACT:**

Veterans Health Administration Privacy Officer, Department of Veterans Affairs, 810 Vermont Avenue NW., Washington, DC 20420; telephone (704) 245–2492.

**SUPPLEMENTARY INFORMATION:****Background**

Public Law 101–508, the Omnibus Budget Reconciliation Act of 1990, provides VA the authority to verify Veterans' self-reported income to determine eligibility for medical benefits. VA's Health Eligibility Center (HEC) in Atlanta, Georgia, originally established as the Income Verification Match Center, has authority under section 8051 to verify Veterans' self-reported income with the Internal Revenue Service (IRS) and Social Security Administration (SSA).

The system number is changed from 89VA16 to 89VA10NB to reflect the current organizational alignment.

The System Location, Access, and Safeguard sections have been amended to change the Austin Automation Center to what is now known as the Austin Information Technology Center.

Routine use nineteen (19) has been added to state that disclosures to other Federal agencies may be made to assist such agencies in preventing and detecting possible fraud or abuse by individuals in their operations and programs.

The section titled “Storage” is being amended to state that records are maintained at a secure off-site facility in Atlanta and Austin. In January 2013, VA implemented a new electronic data transmission process called Direct Connect, which is a secure Virtual Private Network (VPN) tunnel to transmit and receive Veterans' household income from IRS. VPN only affects the means in which the data is transmitted; it does not affect the storage of the data.

“Safeguard” is being amended under number three (3) to include that the card has restricted access capability, which allows restriction of unauthorized personnel to secured areas. HEC Security Officer has been replaced with