

The IRS is soliciting comments concerning limitations on credit or refund.

DATES: Written comments should be received on or before March 26, 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.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Limitations on Credit or Refund.

OMB Number: 1545-1649.

Revenue Procedure: Revenue Procedure 99-21.

Abstract: Generally, under section 6511(a), a taxpayer must file a claim for credit or refund of tax within three years after the date of filing a tax return or within two years after the date of payment of the tax, whichever period expires later. Under section 6511(h), the statute of limitations on claims for credit or refund is suspended for any period of an individual taxpayer's life during which the taxpayer is unable to manage his or her financial affairs because of a medically determinable mental or physical impairment, if the impairment can be expected to result in death, or has lasted (or can be expected to last) for a continuous period of not less than 12 months.

Current Actions: There is no change in the paperwork burden previously approved by OMB. The revenue procedure is being submitted for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 48,200.

Estimated Time per Response: 30 minutes.

Estimated Total Annual Burden Hours: 24,100.

The following paragraph applies to all 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 if 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: January 15, 2021.

Chakinna B. Clemons,
Supervisory Tax Analyst.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Treaty-Based Return Position Disclosure

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. The IRS is soliciting comments concerning treaty-based return position disclosure.

DATES: Written comments should be received on or before March 26, 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.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form should be directed to

Kerry Dennis, at (202) 317-5751 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at Kerry.Dennis@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Treaty-Based Return Position Disclosure.

OMB Number: 1545-1354.

Form Number: Form 8833.

Abstract: Form 8833 is used by taxpayers that are required by section 6114 to disclose a treaty-based return position to disclose that position. The form may also be used to make the treaty-based position disclosure required by regulations section 301.7701(b)-7(b) for "dual resident" taxpayers.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 4,100.

Estimated Time per Response: 6 hours, 16 minutes.

Estimated Total Annual Burden Hours: 25,740 hours.

The following paragraph applies to all 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 if 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: January 15, 2021.

Chakinna B. Clemons,
Supervisory Tax Analyst.

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; System of Records

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of modified system of records.

SUMMARY: As required by the Privacy Act of 1974, notice is hereby given that the Department of Veterans Affairs is amending the system of records currently entitled "Health Program Evaluation—VA" (107VA008B) as set forth in the **Federal Register**. VA is amending the system by updating Routine Uses of Records Maintained in the System, Safeguards, Retention and Disposal, and System Manager and Address as well as Notification Procedure. VA is republishing the system notice in its entirety.

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: Written comments may be submitted through www.Regulations.gov; by mail or hand-delivery to Director, Regulation Policy and Management (00REG), Department of Veterans Affairs, 810 Vermont Ave. NW, Room 1064, Washington, DC 20420; or by fax to (202) 273-9026 (not a toll-free number). Comments should indicate that they are submitted in response to Health Program Evaluation—VA (107VA008B). Copies of 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 for an appointment. (This is not a toll-free number.) In addition, comments may be viewed online at www.Regulations.gov.

FOR FURTHER INFORMATION CONTACT: Office of Enterprise Integration (OEI), Ryan J. Stiegman, Privacy Officer, U.S. Department of Veterans Affairs, 810 Vermont Ave. NW, Washington, DC 20420; telephone (202) 461-5800.

SUPPLEMENTARY INFORMATION:

Health Program Evaluation—VA (107VA008B) has been amended to reflect the current organizational alignment; new mail addresses, and updated point of contact information. The Department has also made minor edits to the System Notice for clarity, completeness, grammar, and to reflect plain language.

The System Location Section has been amended to provide an update to the name of VA's Austin Information Technology Center at 1615 Woodward St., Austin, TX 78772.

The System Manager, Notification Procedure, Record Access Procedure and Contesting Record Procedures name and address information have been changed to reflect new organizational alignments. The System Manager is Executive Director, Office of Enterprise Integration, Data Governance and Analytics (008B1), VA Central Office, 810 Vermont Ave. NW, Washington, DC 20420. Finally, the Report of Intent to Publish has been amended to include a link to a more complete description of the duties and activities of the Office of Enterprise Integration at <http://www.va.gov/OP3>.

Minor changes to Routine Use language have been done in updating language to use VA's library of approved VA routine uses. Changes to improve clarity or organizational address information include the following Routine Uses.

Routine Use One (1) has been amended for clarification to "VA may disclose information from the record of an individual in response to an inquiry from the congressional office made at the request of that individual." VA must be able to provide information about individuals to adequately respond to inquiries from Members of Congress at the request of constituents who have sought their assistance.

Routine Use Two (2) has been amended to use current updated language for National Archives and Record Administration (NARA) and General Services Administration (GSA) that reads "VA may disclose information from this system to the National Archives and Records

Administration (NARA) and General Services Administration (GSA) in records management inspections conducted under title 44, U.S.C." NARA is responsible for archiving old records which are no longer actively used but may be appropriate for preservation, and for the physical maintenance of the Federal government's records. VA must be able to provide the records to NARA in order to determine the proper disposition of such records.

Routine Use Four (4) has been amended to use current VA update language for this use. This language states "VA may disclose information from this system of records to individuals, organizations, private or public agencies, or other entities or individuals with whom VA has a contract or agreement to perform such services as VA may deem practicable for the purposes of laws administered by VA, in order for the contractor, subcontractor, public or private agency, or other entity or individual with whom VA has a contract or agreement to perform services under the contract or agreement."

"This routine use includes disclosures by an individual or entity performing services for VA to any secondary entity or individual to perform an activity that is necessary for individuals, organizations, private or public agencies, or other entities or individuals with whom VA has a contract or agreement to provide the service to VA."

This routine use, which also applies to agreements that do not qualify as contracts defined by Federal procurement laws and regulations, is consistent with OMB guidance in OMB Circular A-130, App. I, paragraph 5a (1) (b) that agencies promulgate routine uses to address disclosure of Privacy Act-protected information to contractors in order to perform the services contracts for the agency.

Routine Use Six (6) has been amended to use the current VA update language for this particular use. This amendment reads "VA may, on its own initiative, disclose information from this system to appropriate agencies, entities, and persons when (1) VA suspects or has confirmed that the integrity or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of embarrassment or harm to the reputations of the record subjects, harm to economic or property interests, identity theft or fraud, or harm to the security, confidentiality, or integrity of this system or other systems or