

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: July 11, 2005.

**Glenn P. Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Notice 2005-40

**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 2005-40, Election to Defer Net Experience Loss in a Multiemployer Plan.

**DATES:** Written comments should be received on or before September 16, 2005 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of, notice should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

*Title:* Election to Defer Net Experience Loss in a Multiemployer Plan.

*OMB Number:* 1545-1935.

*Notice Number:* Notice 2005-40.

*Abstract:* This notice describes the election that must be filed by an eligible multiemployer plan's enrolled actuary to the Service in order to defer a net experience loss. The notice also describes the notification that must be given to plan participants and beneficiaries, to labor organizations, to contributing employers and to the Pension Benefit Guaranty Corporation within 30 days of making an election with the Service and the certification that must be filed if a restricted amendment is adopted.

*Current Actions:* There are no changes being made to the notice at this time.

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

*Affected Public:* Business or other for-profit organizations, and not-for-profit institutions.

*Estimated Number of Respondents:* 12.

*Estimated Average Time per Respondent:* 80 hours.

*Estimated Total Annual Burden Hours:* 960.

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: July 11, 2005.

**Glenn Kirkland,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF VETERANS AFFAIRS

### Computer Matching Program Between the Department of Veterans Affairs (VA) and the Social Security Administration (SSA)

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of computer match program.

**SUMMARY:** Notice is hereby given that the Department of Veterans Affairs (VA) intends to conduct a computer matching program with the Social Security Administration (SSA) to verify self-reported household income information for veterans whose eligibility for VA medical care is based on income levels.

*Legal Authority:* The authority for this matching program is contained in 38 U.S.C. section 5317, 38 U.S.C. 5106, and 26 U.S.C. 6103(l)(7)(D)(viii).

*Purpose:* The purpose of this match is to obtain SSA earned income information data needed for the income verification process.

*Records To Be Matched:* The VA records involved in the match are "Health Eligibility Center (HEC) Records" (89VA19). The SSA records are from the Earning Recording and Self Employment Income System, SSA/OEEAS 09-60-0059.

**DATES:** This match will start no sooner than 30 days after publication in the **Federal Register**, and end not more than 18 months later unless extended for 12 months in accordance with law.

**ADDRESSES:** Written comments may be submitted by mail or hand-delivery to Director, Regulations Management (00REG1), Department of Veterans Affairs, 810 Vermont Ave., NW., Room 1068, Washington, DC 20420; fax to (202) 273-9026; e-mail to [VARegulations@mail.va.gov](mailto:VARegulations@mail.va.gov); or, through <http://www.Regulations.gov>. All comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 273-9515 for an appointment.

**FOR FURTHER INFORMATION CONTACT:** Janet Ficco, Associate Director, Income

Verification Division, Health Eligibility Center, (404) 235-1340.

**SUPPLEMENTARY INFORMATION:** A copy of this notice has been sent to the appropriate Committees of both Houses of Congress and to the Office of Management and Budget. This information is required by Title 5 U.S.C. 552a(e)(12).

#### Report of Matching Program

a. *Names of participating agencies:* Department of Veterans Affairs and the Social Security Administration.

b. *Program description:*

(1) *Purpose:* The Department of Veterans Affairs (VA), Veterans Health Administration (VHA), plans to match the household income information contained in the records of certain nonservice-connected veterans and zero percent service-connected (noncompensable) veterans with the income records for those persons maintained by the Social Security Administration (SSA). Veterans subject to income verification matching are those veterans who are receiving VA medical care whose eligibility is based on income level.

Information about a veteran's household income (*i.e.*, veteran, spouse, and dependents) is obtained when the veteran makes application for medical care. This information is necessary to

determine whether the veteran's attributable income is below the established inability to defray medical care copayment threshold, thus enabling the veteran to receive cost free medical care. The proposed matching program will enable VA to verify a veteran's household income information and thereby more accurately determine his/her eligibility for medical care.

(2) *Procedures:* The Health Eligibility Center (HEC) will prepare an extract file on nonservice-connected veterans and zero percent service connected (noncompensable) veterans whose attributable income is below the established income threshold. This HEC file will be matched against SSA records of earned income. When the returned data indicates that a veteran's income is above the established threshold HEC will initiate an extensive case development and verification process. HEC will make every reasonable attempt to verify identified discrepancies from the match directly with the veteran and/or spouse. Additionally, the veteran will be advised of the potential changes to his/her medical care eligibility, and the potential billing actions for copayments. When unable to verify income with veteran/spouse HEC will conduct independent verification with the payer(s) of the reported income. Before any adverse action is taken, the

individual(s) identified by the match will be given the opportunity to contest the findings. Where there are reasonable grounds to believe that there has been a violation of criminal laws, the matter will be referred for prosecution consideration in accordance with existing VA policies.

c. *Authority:* Title 38, U.S.C. sections 5106 and 5317 and 26 U.S.C. section 6103 (l)(7)(D)(viii).

d. *Records to be matched:* The VA records involved in the match are "Health Eligibility Center Records" (89VA19). The SSA records are from the Earnings Recording and Self-Employment Income System, SSA/OEEAS 09-60-0059.

e. *Period of match:* The initial date exchanges are expected to begin 40 days after the matching agreements are signed by the Data Integrity Boards and Congressional and Office of Management and Budget notification, and 30 days from the date of publication of notice in the **Federal Register** or 40 days from the date of this notice is approved, whichever is later.

Approved: June 30, 2005.

**Gordon H. Mansfield,**

*Deputy Secretary of Veterans Affairs.*

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