DEPARTMENT OF THE TREASURY
Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

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 the Reporting of Gross Proceeds Payment to Attorneys.

DATES: Written comments should be received on or before September 19, 2011 to be assured of consideration.

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

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this regulation should be directed to, Elaine Christophe at (202) 622–3179, or at Internal Revenue Service, Room 6129, 1111 Constitution Avenue, NW., Washington, DC 20224, or through the Internet, at Elaine.H.Christophe@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Reporting of Gross Proceeds Payment to Attorneys.

OMB Number: 1545–1644.

Regulation Project Number: TD 9270.

Abstract: This document contains final regulations relating to the reporting of payments of gross proceeds to attorneys. The regulations reflect changes to the law made by the Taxpayer Relief Act of 1997 (1997 Act). The final regulations will affect attorneys who receive payments of gross proceeds on behalf of their clients and will affect certain payors (for example, defendants in lawsuits and their insurance companies and agents) that, in the course of their trades or businesses, make payments to these attorneys.

Current Actions: There is no change to this regulation.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations, not-for-profit institutions and Federal, state, local or tribal governments.

The burden is reflected in the burden of Form 1099–MISC.

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 6, 2011.

Yvette B. Lawrence,
IRS Reports Clearance Office.

For further information or to obtain a copy of this proposal, please contact Ira L. Mills at ira.mills@ots.treas.gov, or on (202) 906–6531.

SUPPLEMENTARY INFORMATION: OTS may not conduct or sponsor an information collection, and respondents are not required to respond to an information collection, unless the information collection displays a currently valid OMB control number. As part of the approval process, we invite comments on the following information collection.

Title of Proposal: Lending and Investment.

OMB Number: 1550–0078.

Form Number: N/A.

Description: Current OTS regulations for the documentation of loans and investments for safety and soundness purposes are found at 12 CFR 560 and 562.1, 563.41, 563.170, and 590.4. OTS also requires certain loan disclosures to borrowers with respect to adjustable rate mortgage loans (12 CFR 560.210) in accordance with regulations issued by the Federal Reserve Board (12 CFR 226.19(b) and 226.20(c)).

OTS uses the information during the examination process to ensure that savings associations are complying with applicable rules and regulations as well as engaging in safe and sound lending practices.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit.

Estimated Number of Respondents: 731.
WASHINGTON, DC, 20420; telephone (202) 273–9026. 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 a.m. and 4:30 p.m. Monday through Friday (except holidays). Please call (202) 461–4902 for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS).

FOR FURTHER INFORMATION CONTACT: Kenneth Berkowitz, MD, Chief, Ethics Consultation, National Center for Ethics in Health Care (10E), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420; telephone (202) 501–0364.

SUPPLEMENTARY INFORMATION:

I. Description of Proposed Systems of Records

Designed by the National Center for Ethics in Health Care (Ethics Center), ECWeb is a Web-based database tool that reinforces sound ethics consultation practices and provides a consistent electronic method for documenting, storing, retrieving and evaluating ethics consultation data. It is part of the Ethics Center’s overall efforts to improve the quality of ethics practice throughout VHA.

Specific data related to an ethics consultation are entered into designated fields in each consultation record. A note summarizing the ethics consultation may be generated and added to the patient’s health record. Additionally, data is stored, retrieved, and analyzed to improve ethics consultation practices and the quality of care to Veteran patients.

Categories of individuals covered by the system:

1. Veterans who have applied for health care services under Title 38, U.S.C., Chapter 17, and members of their immediate families.
2. Spouse, surviving spouse, and children of Veterans who have applied for health care services under Title 38, U.S.C., Chapter 17.
3. Individuals who the Veteran has included in health care planning, e.g., legally appointed Durable Power of Attorney, or other authorized surrogate under VHA Handbook 1004.01.
4. Individuals examined or treated under contract or resource sharing agreements.
5. Individuals examined or treated for research or donor purposes.
6. Individuals who have applied for Title 38 benefits but who do not meet the requirements under Title 38 to receive such benefits.
7. Individuals who were provided medical care under emergency conditions for humanitarian reasons.
8. Pensioned members of allied forces provided health care services under Title 38, U.S.C., Chapter I.
10. Contractors employed by VA.

II. Proposed Routine Use Disclosures of Data in the System

We are proposing to establish the following Routine Use disclosures of information maintained in the system. To the extent that records contained in the system include information protected by 45 CFR Parts 160 and 164, i.e., individually identifiable health information, and 38 U.S.C. 7332, i.e., medical treatment information related to drug abuse, alcoholism or alcohol abuse, sickle cell anemia or infection with the human immunodeficiency virus, that information cannot be disclosed under a routine use unless there is also specific statutory authority in 38 U.S.C. 7332 and regulatory authority in 45 CFR Parts 160 and 164 permitting disclosure.

1. Disclosure of health care information as deemed necessary and proper to Federal, state and local government agencies and national health organizations in order 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.
2. Disclosure of health care information furnished and the period of care, as deemed necessary and proper, to accredited service organization representatives and other approved agents, attorneys, and insurance companies to aid claimants whom they represent in the presentation and prosecution of claims under laws administered by VA, state or local agencies.
3. VA may disclose on its own initiative any information in this system, except the names and home addresses of Veterans and their dependents, which is relevant to a suspected or reasonably imminent violation of law, whether civil, criminal or regulatory in nature, and whether arising by general or program statute or by regulation, rule or order issued pursuant thereto, to a Federal, state, local, tribal, or foreign agency charged with the responsibility of investigating or prosecuting such violation, or charged with enforcing or implementing the statute, regulation, rule or order. On its own initiative, VA may also disclose the names and addresses of Veterans and their dependents to a Federal agency charged with the responsibility of investigating or prosecuting civil, criminal or regulatory violations of law, or charged with enforcing or implementing the statute, rule or order issued pursuant thereto.
4. Disclosure of individually-identifiable health care information may be made by appropriate VA personnel to the extent necessary and on a need-to-know basis, consistent with good medical and ethical practices, to family members and/or the person(s) with whom the patient has a meaningful relationship.
5. Relevant information may be disclosed in the course of presenting evidence to a court, magistrate or administrative tribunal, in matters of guardianship, inquests and