

submitting the collection to OMB for approval. To comply with this requirement, the OCC is publishing notice of the proposed collection of information set forth in this document.

*Title:* Notice Regarding Unauthorized Access to Customer Information.

*OMB Control No.:* 1557-0227.

*Description:* Section 501(b) of the Gramm-Leach-Bliley Act (15 U.S.C. 6801(b)) requires the OCC to establish appropriate standards for national banks relating to administrative, technical, and physical safeguards: (1) To insure the security and confidentiality of customer records and information; (2) to protect against any anticipated threats or hazards to the security or integrity of such records; and (3) to protect against unauthorized access to, or use of, such records or information that could result in substantial harm or inconvenience to any customer.

The Interagency Guidelines Establishing Information Security Standards, 12 CFR part 30, appendix B (Security Guidelines), which implement section 501(b), require each entity supervised by the OCC (supervised institution) to consider and adopt a response program, as appropriate, that specifies actions to be taken when the supervised institution suspects or detects that unauthorized individuals have gained access to customer information systems.

The Interagency Guidance on Response Programs for Unauthorized Customer Information and Customer Notice (Breach Notice Guidance),<sup>2</sup> which interprets the Security Guidelines, states that, at a minimum, a supervised institution's response program should contain procedures for:

(1) Assessing the nature and scope of an incident, and identifying what customer information systems and types of customer information have been accessed or misused;

(2) Notifying its primary federal regulator as soon as possible when the supervised institution becomes aware of an incident involving unauthorized access to, or use of, sensitive customer information;

(3) Notifying appropriate law enforcement authorities in situations involving Federal criminal violations requiring immediate attention, consistent with the OCC's Suspicious Activity Report regulations;

(4) Taking appropriate steps to contain and control the incident in an effort to prevent further unauthorized access to, or use of, customer information, for example, by monitoring, freezing, or closing affected

accounts, while preserving records and other evidence; and

(5) Notifying customers when warranted.

The Breach Notice Guidance states that, when a financial institution becomes aware of an incident of unauthorized access to sensitive customer information, the institution should conduct a reasonable investigation to determine the likelihood that the information has been misused. If the institution determines that the misuse of its information about a customer has occurred or is reasonably possible, it should notify the affected customer as soon as possible.

*Type of Review:* Regular.

*Affected Public:* Businesses or other for-profit.

*Estimated Number of Respondents:* 20.

*Total Estimated Annual Burden:* 720 hours.

*Frequency of Response:* On occasion.

Comments submitted in response to this notice will be summarized and 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 OCC, including whether the information has practical utility;

(b) The accuracy of the OCC's estimate of the burden of the information collection;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection 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.

Dated: April 3, 2019.

**Theodore J. Dowd,**

*Deputy Chief Counsel, Office of the Comptroller of the Currency.*

[FR Doc. 2019-06922 Filed 4-8-19; 8:45 am]

**BILLING CODE 4810-33-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### **Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request Concerning Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions**

**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 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. Currently, the IRS is soliciting comments concerning information reporting for payments made in settlement of payment card and third-party network transactions.

**DATES:** Written comments should be received on or before June 10, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW, Washington DC 20224, or through the internet, at [RJoseph.Durbala@irs.gov](mailto:RJoseph.Durbala@irs.gov).

#### **SUPPLEMENTARY INFORMATION:**

*Title:* Information Reporting for Payments Made in Settlement of Payment Card and Third-Party Network Transactions.

*OMB Number:* 1545-2205.

*Regulation Project Number:* TD 9496, Form 1099-K.

*Abstract:* This information collection covers final regulations implementing amendments to the Income Tax Regulations (26 CFR part 1) relating to information reporting under sections 6041, 6041A, 6050W, and 6051 of the Internal Revenue Code (Code). The form reflects payments made in settlement of merchant card and third-party network transactions for purchases of goods and/or services made with merchant cards and through third-party networks.

*Current Actions:* There is no change to the burden previously approved by OMB.

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

<sup>2</sup> 12 CFR part 30, appendix B, supplement A.

*Affected Public:* Individuals or households, Business or other for-profit groups, Not-for-profit institutions, Farms, Federal Government, State, Local, or Tribal Governments.

*Estimated Number of Respondents:* 9,436,100.

*Estimated Time per Respondent:* 29 minutes.

*Estimated Total Annual Burden Hours:* 4,529,328.

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.

*Desired Focus of Comments:* The Internal Revenue Service (IRS) is particularly interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and

- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: April 2, 2019.

**R. Joseph Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2019-06921 Filed 4-8-19; 8:45 am]

**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Increase in Maximum Tuition and Fee Amounts Payable Under the Post-9/11 GI Bill**

**AGENCY:** Department of Veterans Affairs.  
**ACTION:** Notice.

**SUMMARY:** The purpose of this notice is to inform the public of the increase in the Post-9/11 GI Bill maximum tuition and fee amounts payable and the increase in the amount used to determine an individual's entitlement charge for reimbursement of a licensing, certification, or national test for the 2019–2020 academic year.

**FOR FURTHER INFORMATION CONTACT:** Rodney Hopkins, Management and Program Analyst, Education Service (225C), Veterans Benefits Administration, Department of Veterans

Affairs, 810 Vermont Avenue NW, Washington, DC 20420, Telephone: (202) 461-9800. (This is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** For the 2019–2020 academic year, the Post-9/11 GI Bill allows VA to pay the actual net cost of tuition and fees not to exceed the in-state amounts for students pursuing training at public schools; \$24,476.79 for student training at private and foreign schools; \$13,986.72 for student training at vocational flight schools; and \$11,888.70 for student training at correspondence schools. In addition, the entitlement charge for individuals receiving reimbursement of the costs associated with taking a licensing, certification, or national test will be pro-rated based on the actual amount of the fee charged for the test relative to the rate of \$2,042.06 for one month. The maximum reimbursable amount for a licensing or certification test will be \$2000. There will be no maximum reimbursable amount for national tests.

Sections 3313, 3315, and 3315A of title 38, United States Code, direct VA to increase the maximum tuition and fee payments and entitlement-charge amounts each academic year (beginning on August 1st) based on the most recent percentage increase determined under 38 U.S.C. 3015(h). The most recent percentage increase determined under 38 U.S.C. 3015(h) was 3.4 percent, which was effective on October 1, 2018.

The maximum tuition and fee payments and entitlement charge amounts for training pursued under the Post-9/11 GI Bill beginning after July 31, 2019, and before August 1, 2020 are listed below. VA's calculations for the 2019–2020 academic year are based on the 3.4 percent increase.

**2019–2020 ACADEMIC YEAR**

Type of school	Actual net cost of tuition and fees not to exceed
<b>Post-9/11 GI Bill Maximum Tuition and Fee Amounts</b>	
PUBLIC .....	In-State/Resident Charges.
PRIVATE/FOREIGN .....	\$24,476.79.
VOCATIONAL FLIGHT .....	\$13,986.72.
CORRESPONDENCE .....	\$11,888.70.
<b>Post-9/11 Entitlement Charge Amount for Tests</b>	
LICENSING AND CERTIFICATION TESTS .....	Entitlement will be pro-rated based on the actual amount of the fee charged for the test relative to the rate of \$2,042.06 for one month. The maximum reimbursable amount for a licensing or certification test is \$2000.
NATIONAL TESTS .....	Entitlement will be pro-rated based on the actual amount of the fee charged for the test relative to the rate of \$2,042.06 for one month. There is no maximum reimbursable amount for national tests.