

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Collection; Comment Request for Forms 3520 and 3520-A**

**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 proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning annual return to report transactions with foreign trusts and receipt of certain foreign gifts and for annual information return of a foreign trust with a U.S. owner.

**DATES:** Written comments should be received on or before October 21, 2019 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Laurie Brimmer, 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 Christina Leeper, at (737) 800-7737 or Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet, at [Christina.E.Leeper@irs.gov](mailto:Christina.E.Leeper@irs.gov).

**SUPPLEMENTARY INFORMATION:**

Titles: Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts and Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner.

*OMB Number:* 1545-0159.

*Form Numbers:* Forms 3520 and 3520-A.

*Abstract:* U.S. persons file Form 3520 to report certain transactions with foreign trusts, ownership of foreign trusts under the rules of Internal Revenue Code sections 671 through 679, and receipt of certain large gifts or bequests from certain foreign persons. Form 3520-A is the annual information return of a foreign trust with at least one U.S. owner. The form provides information about the foreign trust, its U.S. beneficiaries, and any U.S. person who is treated as an owner of any portion of the foreign trust under the grantor trust rules.

*Current Actions:* There were minor changes to the form, however, the

increase in burden estimate is due to the additional Form 3520-A has been added to this collection.

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

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 1,820.

*Estimated Time per Respondent:* 51 hours, 56 minutes.

*Estimated Total Annual Burden*

*Hours:* 94,537.

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: August 14, 2019.

**Laurie Brimmer,**

*Senior Tax Analyst.*

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**BILLING CODE 4830-01-P**

**DEPARTMENT OF VETERANS AFFAIRS****Annual Pay Ranges for Physicians, Dentists, and Podiatrists of the Veterans Health Administration (VHA)**

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** The Department of Veterans Affairs (VA) is hereby giving notice of annual pay range, which is the sum of the base pay rate and market pay for Veterans Health Administration (VHA) physicians, dentists, and podiatrists as prescribed by the Secretary for Department-wide applicability. These annual pay ranges are intended to enhance the flexibility of the Department to recruit, develop, and retain the most highly qualified providers to serve our Nation's Veterans and maintain a standard of excellence in the VA health care system.

**DATES:** Annual pay ranges are applicable October 27, 2019.

**FOR FURTHER INFORMATION CONTACT:**

Farine Cohen, Program Analyst, Policy and Programs, VHA Workforce Management & Consulting Office (10A2A), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 461-7179. This is not a toll-free number.

**SUPPLEMENTARY INFORMATION:** Under 38 U.S.C. 7431(e)(1)(A), not less often than once every 2 years, the Secretary must prescribe for Department-wide applicability the minimum and maximum amounts of annual pay that may be paid to VHA physicians, dentists, and podiatrists. 38 U.S.C. 7431(e)(1)(B) allows the Secretary to prescribe separate minimum and maximum amounts of annual pay for a specialty or assignment. Pursuant to 38 U.S.C. 7431(e)(1)(C), amounts prescribed under paragraph 7431(e) shall be published in the **Federal Register** and shall not take effect until at least 60 days after date of publication.

In addition, under 38 U.S.C. 7431(e)(4), the total amount of compensation paid to a physician, dentist, or podiatrists under title 38 of the United States Code cannot exceed, in any year, the amount of annual compensation (excluding expenses) of the President. For the purposes of subparagraph 7431(e)(4), "the total amount of compensation" includes base pay, market pay, performance pay, recruitment, relocation, and retention incentives, incentive awards for performance and special contributions, and fee basis earnings.

**Background**

The Department of Veterans Affairs Health Care Personnel Enhancement Act of 2004 (Pub. L. 108-445) was signed by the President on December 3, 2004. The major provisions of the law established a new pay system for Veterans Health Administration (VHA) physicians and dentists consisting of base pay, market pay, and performance pay. While the

base pay component is set by statute, market pay is intended to reflect the recruitment and retention needs for the specialty or assignment of a particular physician or dentist at a facility. Further, performance pay is intended to recognize the achievement of specific goals and performance objectives prescribed annually. These three components create a system of pay that is driven by both market indicators and employee performance, while recognizing employee tenure in VHA.

On April 8, 2019, the President signed Public Law 116–12, which amended 38 U.S.C. 7431 to include podiatrists within the physician and dentist pay system, authorizing podiatrists to receive base pay, market pay, and performance pay.

With the amendment, podiatrists are also subject to the same limitations and requirements as physician and dentists under 7431.

With regard to the Pay Tables for physicians and dentists, there have been changes to the minimum and maximum amounts for Pay Table 5. However, the minimum and maximum amounts for Pay Tables 1–4 have remained unchanged since the 2016 publication in the **Federal Register**.

**Discussion**

VA identified and utilized salary survey data sources which most closely represent VA comparability in the areas of practice setting, employment environment, and hospital/health care system. The Association of American Medical Colleges (AAMC), Hospital and Healthcare Compensation Service (HHCS), Sullivan, Cotter, and Associates (S&C), Medical Group Management Association (MGMA), and the Survey of Dental Practice published by the American Dental Association (ADA) were collectively utilized as benchmarks from which to prescribe annual pay ranges across the scope of assignments/specialties within the Department. While aggregating the data, a preponderance of weight was given to those surveys which most directly resembled the environment of the Department.

In constructing annual pay ranges to accommodate the more than 40 specialties that currently exist in the VA system, VA continued the practice of grouping specialties into consolidated pay ranges. This allows VA to use multiple sources that yield a high number of salary data which helps to minimize disparities and aberrations that may surface from data involving smaller numbers for comparison and from sample change from year to year. Thus, by aggregating multiple survey

sources into like groupings, greater confidence exists that the average compensation reported is truly representative. In addition, aggregation of data provides for a large enough sample size and provides pay ranges with maximum flexibility for pay setting for VHA physicians, dentists, and podiatrists.

In developing the annual pay ranges, a few distinctive principles were factored into the compensation analysis of the data. The first principle is to ensure that both the minimum and maximum salary is at a level that accommodates special employment situations, from fellowships and medical research career development awards to Nobel Laureates, high-cost areas, and internationally renowned clinicians. The second principle is to provide ranges large enough to accommodate career progression, geographic differences, sub-specialization, and other special factors.

Clinical specialties were reviewed against available, relevant private sector data. The specialties are grouped into four clinical pay ranges that reflect comparable complexity in salary, recruitment, and retention considerations. One recommendation was made to rename Anesthesiology Pain Management in Pay Table 3 to Pain Management (Interventional and Non-Operating Room (OR) Anesthesiology). This change is necessary to distinguish that Interventional/Non-OR Anesthesiology is the primary role. Two additional pay ranges apply to VHA Chiefs of Staff and executive level administrative assignments at the facility, network, or headquarters level. There is a change to Pay Table 5.

Tier level	Minimum	Maximum
<b>Pay Table 5—Chief of Staff</b>		
TIER 1 .....	\$150,000	\$350,000
TIER 2 .....	147,000	325,000
TIER 3 .....	145,000	300,000
TIER 4 .....	140,000	275,000

**Pay Table 5—Covered Assignments**

VHA Chiefs of Staff—Tier assignments are based on published facility complexity level: Network Chief Medical Officer, Chief of Staff Complexity Levels 1a & 1b Chief of Staff Complexity Level 1c, Deputy Network Chief Medical Officer, Chief of Staff Complexity Level 2, Chief of Staff Complexity Level 3, and All Deputy Chiefs of Staff.

Tier level	Minimum	Maximum
<b>Pay Table 6—Executive Assignments</b>		
TIER 1 .....	145,000	304,750
TIER 2 .....	145,000	249,900
TIER 3 .....	130,000	235,000

Tier level	Minimum	Maximum
<b>Pay Table 6—Covered Executive Assignments</b>		
Principal Deputy, Deputy Under Secretary for Health, Chief Officer, Network Director, Medical Center Director, Network Chief Officer, Executive Director, Assistant Under Secretary for Health, VA Central Office Chief Consultant, National Director, National Program Manager and other VA Central Office Physician/Dentist.		

**Signing Authority**

The Secretary of Veterans Affairs approved this document and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Robert L. Wilkie, Secretary, Department of Veterans Affairs, approved this document on August 8, 2019, for publication.

Dated: August 15, 2019.

**Jeffrey M. Martin,**

*Assistant Director, Office of Regulation Policy & Management, Office of the Secretary, Department of Veterans Affairs.*

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**BILLING CODE 8320–01–P**

**DEPARTMENT OF VETERANS AFFAIRS**

**Veterans’ Family, Caregiver, and Survivor Advisory Committee, Notice of Meeting**

The Department of Veterans Affairs (VA) gives notice under the Federal Advisory Committee Act (FACA) that the Veterans’ Family, Caregiver, and Survivor Advisory Committee will meet on September 25–26, 2019. The meeting will be held at the American Red Cross, 430 17th Street NW, Washington, DC 20006. The meeting sessions will begin and end as follows:

Date	Time
September 25, 2019	9:00 a.m. to 4:30 p.m. EST.
September 26, 2019	9:00 a.m. to 2:00 p.m. EST.

The meetings are open to the public.

The purpose of the Committee is to advise the Secretary of Veterans Affairs on matters related to: The need of Veterans’ families, caregivers, and survivors across all generations, relationships, and Veterans status; the use of VA care, benefits and memorial services by Veterans’ families, caregivers, and survivors, and opportunities for improvements to the