

technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 3, 2020.

Philippe Thomas,

IRS Supervisory Tax Analyst.

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DEPARTMENT OF THE TREASURY

Office of the Secretary

List of Countries Requiring Cooperation With an International Boycott

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq
Kuwait
Lebanon
Libya
Qatar
Saudi Arabia
Syria
United Arab Emirates
Yemen

Dated: January 30, 2020.

Douglas Poms,

International Tax Counsel, (Tax Policy).

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DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Report of Matching Program

AGENCY: Department of Veterans Affairs

ACTION: Notice of Computer Matching Program

SUMMARY: The Department of Veterans Affairs (VA) provides notice that it intends to conduct a recurring computer-matching program matching Social Security Administration (SSA) Master Beneficiary Records (MBRs) and the Master Files of Social Security

Number (SSN) Holders and SSN Applications (Enumeration System) with VA pension, compensation, and dependency and indemnity compensation (DIC) records. The goal of this match is to identify beneficiaries, who are receiving VA benefits and SSA benefits or earned income, and to reduce or terminate VA benefits, if appropriate. The match will include records of current VA beneficiaries.

DATES: The match will start no sooner than 30 days after publication of this notice in the **Federal Register** (FR), or 40 days after copies of this notice and the agreement of the parties is submitted to Congress and the Office of Management and Budget, whichever is later, and end not more than 18 months after the agreement is properly implemented by the parties. The involved agencies' Data Integrity Boards (DIB) may extend this match for 12 months provided the agencies certify to their DIBs, within three months of the ending date of the original match, that the matching program will be conducted without change and that the matching program has been conducted in compliance with the original matching program.

ADDRESSES: Written comments concerning this matching program may be submitted by: mail or hand-delivery to Director, Regulations Management (00REG), Department of Veterans Affairs, 810 Vermont Avenue NW, Room 1068, Washington, DC 20420; fax to (202) 273-9026; or email to <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 8:00 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461-4902 (this is not a toll-free number) for an appointment.

FOR FURTHER INFORMATION CONTACT: Pension and Fiduciary Service, Front Office, Pension and Fiduciary Service (21P), Department of Veterans Affairs, 810 Vermont Ave. NW, Washington, DC 20420, (202) 632-8863.

SUPPLEMENTARY INFORMATION: VA will use this information to verify the income information submitted by beneficiaries in VA's needs-based benefit programs and adjust VA benefit payments as prescribed by law.

The legal authority to conduct this match is 38 U.S.C. 5106, which requires any Federal department or agency to provide VA such information as VA requests for the purposes of determining eligibility for benefits, or verifying other information with respect to payment of benefits.

The VA records involved in the match are in "Compensation, Pension and Education and Rehabilitation Records—VA (58 VA 21/22/28)," a system of records which was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 77 FR 42593 (July 19, 2012). The SSA records consist of information from the system of records identified as the SSA MBR, 60-0090, and SSA Enumeration System, 60-0058.

In accordance with the Privacy Act, 5 U.S.C. 552a(o)(2) and (r), copies of the agreement are being sent to both Houses of Congress and to the Office of Management and Budget. This notice is provided in accordance with the provisions of Privacy Act of 1974 as amended by Public Law 100-503.

Participating Agencies: The Social Security Administration (SSA)

Authority for Conducting the Matching Program: The Privacy Act, 5 U.S.C. § 552a, and 38 U.S.C § 5106 authorize VA to enter into this CMA with SSA.

Purpose(s): To re-establish a CMA with SSA for determining eligibility to continue to receive benefits authorized by the Department of Veterans Affairs (VA).

Categories of Individuals: Veterans and beneficiaries who apply for VA income benefits.

Categories of Records: VA will provide SSA with an electronic file in a format defined by SSA that contains the necessary identifying information for applicable beneficiaries and their dependents. Each VA input file will contain variables such as: Social Security Number for Primary Number Holder; Last Name; First Name; Middle Name/Initial; Date of Birth (MMDDCCYY); Sex Code (Blank); VA File Number; Agency Code "VA"; Type of Benefit; Veteran with Spouse Indicator; Payee Number; Type of Record; Verified Payment Indicator; Verification Indicator; Processing Code "212"; Verification Account Number (VAN); and Blanks, or Multiple Request Code. SSA will match the file against the Enumeration System and MBR will generate an output file with information on: Verification code; Death Indicator; Filler; Verification Code; Type of Benefit—Retirement (R), Disability (D) or Survivor (S); MBC (Monthly Benefit Credited); MBP (Monthly Benefit Payment); Medicare Deduction (SMI-B); Effective Date of Monthly Social Security Payment "CCYYMM"; LAF Code (D = Deferred/withheld money), (E = Monies paid through the Railroad Board), (C = Current pay); Type of Benefit—Retirement (R), Disability (D), or Survivor (S); MBC (Monthly Benefit