

**POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:**

Records are managed in accordance with National Archives and Records Administration (NARA) General Records Schedule 5.6 item 170 & 171.

**ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:**

Records in this system are safeguarded in accordance with applicable rules and policies, including all applicable Treasury automated systems security and access policies. Strict controls have been imposed to minimize the risk of compromising the information that is being stored. Access to the computer system containing the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances.

**RECORD ACCESS PROCEDURES:**

See "Notification Procedures" below.

**CONTESTING RECORD PROCEDURES:**

See "Notification Procedures" below.

**NOTIFICATION PROCEDURES:**

The Secretary of Treasury has exempted this system from the notification, access, and amendment procedures of the Privacy Act because it is a law enforcement system. However, Treasury, IRS will consider individual requests to determine whether information may be released. Thus, individuals seeking notification of and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendices A–M. Requests for information and requests for records should be marked "Privacy Act Request" on the outside and mailed to the following address: Internal Revenue Service, Disclosure Scanning Operation—Stop 93A, Post Office Box 621506, Atlanta, GA 30362–3006.

When seeking records about yourself from this system of records or any other Departmental system of records your request must conform with the Privacy Act regulations set forth in 31 CFR 1.36. You must first verify your identity, meaning that you must provide your full name, current address and date and place of birth. You must sign your request, and your signature must either be notarized or submitted under 28 U.S.C. 1746, a law that permits statements to be made under penalty of perjury as a substitute for notarization. No specific form is required. In addition you should provide the following:

- An explanation of why you believe the Department would have information on you;
- Identify which bureau(s) of the Department you believe may have the information about you;
- Specify when you believe the records would have been created;
- Provide any other information that will help the Bureau or Freedom Of Information Act staff determine which Treasury Bureau may have responsive records; and
- If your request is seeking records pertaining to another living individual, you must include a statement from that individual certifying his/her agreement for you to access his/her records.

Without this bulleted information the Bureau(s) may not be able to conduct an effective search, and your request may be denied due to lack of specificity or lack of compliance with applicable regulations.

**EXEMPTIONS PROMULGATED FOR THE SYSTEM:**

The Secretary of Department of the Treasury has exempted this system from the following provisions of the Privacy Act, subject to the limitations set forth in 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.).

**HISTORY:**

Notice of this system of records was last published in full in the **Federal Register** on Sept. 8, 2015 (80 FR 54063) as the Department of the Treasury, IRS 60.000—Employee Protection System Records.

[FR Doc. 2020–12898 Filed 6–23–20; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF THE TREASURY****Internal Revenue Service****Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request on Burden Related to the Enhanced Oil Recovery Project**

**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 the burden associated with a qualified enhanced oil recovery project.

**DATES:** Written comments should be received on or before August 24, 2020 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Kinna Brewington, Internal Revenue Service, Room 6529, 1111 Constitution Avenue NW, Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to Ronald J. 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:* Enhanced Oil Recovery Project.  
*OMB Number:* 1545–1292.

*Regulation Project Number:* TD 8448.

*Abstract:* For purpose of section 43 of the Code, this document provides final regulations relating to the enhanced oil recovery credit for certain costs that are paid or incurred in connection with a qualified enhanced oil recovery project. Changes to the applicable law were made by the Omnibus Budget Reconciliation Act of 1990. These final regulations provide the public with guidance in determining the costs that are subject to the credit, the circumstances under which the credit is available, and the procedures whereby a project is certified as a qualified enhanced oil recovery project.

*Current Actions:* As of September 20, 2019, Form 8830 has been made a historical product since the enhanced oil recovery claimed on this form is completely phased out. This will decrease the number of responses by 1,550 and annual burden by 11,067 hours. This request is being submitted for renewal purposes.

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

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

*Estimated Number of Respondents:* 20.

*Estimated Time per Respondent:* 73 hours.

*Estimated Total Annual Burden Hours:* 1,460.

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: June 18, 2020.

**Ronald J. Durbala,**

*IRS Tax Analyst.*

[FR Doc. 2020-13649 Filed 6-23-20; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Internal Revenue Service Research Applied Analytics & Statistics (RAAS) Comprehensive Taxpayer Attitude Survey

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The

public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before July 24, 2020 to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Molly Stasko by emailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-8922, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

*Title:* Comprehensive Taxpayer Attitude Survey.

*OMB Control Number:* 1545-2288.

*Type of Review:* Reinstatement of a previously approved information collection.

*Description:* The Internal Revenue Service (IRS) conducts the Comprehensive Taxpayer Attitude Survey as part of the Service-wide effort to maintain a system of balanced organizational performance measures mandated by the IRS Restructuring and Reform Act (RRA) of 1998. This is also a result of Executive Order 12862 that requires all government agencies to survey their customers.

The IRS' office of Research Applied Analytics & Statistics (RAAS) is sponsoring this annual survey (formerly conducted by the IRS Oversight Board) with the objective of better understanding what influences taxpayers' tax compliance, their opinions of the IRS, and their customer service preferences, as well as how these taxpayer views change over time.

*Affected Public:* Individuals or households.

*Estimated Number of Respondents:* 39,273.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 39,273.

*Estimated Time per Response:* 0.5 minutes (screenings), 23 minutes (surveyed participants).

*Estimated Total Annual Burden Hours:* 1,111.

**Authority:** 44 U.S.C. 3501 *et seq.*

Dated: June 18, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2020-13562 Filed 6-23-20; 8:45 am]

BILLING CODE 4830-01-P

## DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0613]

### Agency Information Collection Activity Under OMB Review: Record Keeping at Flight Schools

**AGENCY:** Veterans Benefits Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995 this notice announces that the Veterans Benefits Administration (VBA), Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden; it includes the actual data collection instrument.

**DATES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](http://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review—Open for Public Comments" or by using the search function. Refer to "OMB Control No. 2900-0613".

**FOR FURTHER INFORMATION CONTACT:** Danny S. Green, Enterprise Records Service (005R1B), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, (202) 421-1354 or email [danny.green2@va.gov](mailto:danny.green2@va.gov). Please refer to "OMB Control No. 2900-0613" in any correspondence.

**SUPPLEMENTARY INFORMATION:** *Authority:* 38 U.S.C. 3690(c); 38 CFR 21.4263(h)(3).

*Title:* Record Keeping at Flight Schools.

*OMB Control Number:* 2900-0613.

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

*Abstract:* The State approving agencies that approve courses for VA training use these records to determine if courses offered by flight schools should be approved. VA representatives use the records to determine the accuracy of payments made to VA students at flight schools.