the Treasury. 1500 Pennsylvania Ave. NW, Washington, DC 20220.

No specific form is required, but a request must be written and:

- Be signed and either 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;
- State that the request is made pursuant to the FOIA and/or Privacy Act disclosure regulations;
- Include information that will enable the processing office to determine the fee category of the user;
- Addressed to the bureau that maintains the record (in order for a request to be properly received by the Department, the request must be received in the appropriate bureau’s disclosure office);
- Reasonably describe the records;
- Give the address where the determination letter is to be sent;
- State whether or not the requester wishes to inspect the records or have a copy made without first inspecting them; and
- Include a firm agreement from the requester to pay fees for search, duplication, or review, as appropriate. In the absence of a firm agreement to pay, the requester may submit a request for a waiver or reduction of fees, along with justification of how such a waiver request meets the criteria for a waiver or reduction of fees found in the FOIA statute at 5 U.S.C. 552(a)(4)(A)(iii).

You may also submit your request online at https://rdgw.treasury.gov/foia/pages/gofoia.aspx and call 1–202–622–0930 with questions.

EXCEPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY:

Notice of this system of records was last published in full in the Federal Register on November 7, 2016 (81 FR 78266) as the Department of the Treasury .015—General Information Technology Access Account Records

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BILLING CODE 1137–00–P
SUPPLEMENTARY INFORMATION:

FOR FURTHER INFORMATION CONTACT:

SUPPLEMENTARY INFORMATION: CMA between VA and IRS DIFSLA, expires December 31, 2020. VBA has a legal obligation to reduce the amount of pension and of parents’ dependency and indemnity compensation by the amount of annual income received by the VBA beneficiary. 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. By comparing the information received through the matching program between VA and IRS, VA will be able to timely and accurately adjust benefit amounts. The match information will help VA minimize overpayments and deter fraud and abuse. 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, Education, and Vocational and Rehabilitation and Employment Records—VA” (58 VA 21/22/28), a system of records that was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 77 FR 42593 (July 19, 2012).

SYSTEM(S) OF RECORDS:

VBA records involved in this match are in “VA Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records—VA” (58 VA 21/22/28), a system of records that was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 77 FR 42593 (July 19, 2012). IRS will extract return information with respect to unearned income of the VBA applicant or beneficiary and (when applicable) of such individual’s spouse from the Information Return Master File (IRMF), Treasury/IRS 22.061, as amended by Public Law 100–503.

PARTICIPATING AGENCIES:
The Internal Revenue Service (IRS).

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:
The Privacy Act, 5 U.S.C. 552a, and 38 U.S.C. 6103 authorize VA to enter into this CMA with IRS.

PURPOSE(S):
To re-establish a CMA with IRS to provide VA with certain return information needed to determine eligibility for and amount of benefits for VA applicants and beneficiaries of needs-based benefits and to adjust income-dependent benefit payments as prescribed by law.

CATEGORIES OF INDIVIDUALS:
Veterans and beneficiaries who apply for VA income benefits.

CATEGORIES OF RECORDS:
VBA will furnish the IRS with records in accordance with the current IRS Publication 3373, DIFSLA Handbook. The requests from VBA will include: The Social Security Number (SSN) and name Control (first four characters of the surname) for each individual for whom unearned income information is requested. IRS will provide a response record for each individual identified by VBA. The total number of records will be equal to or greater than the number of records submitted by VBA. In some instances, an individual may have more than one record on file. When there is a match of individual SSN and name control, IRS will disclose the following to VBA: Payee account number; payee name and mailing address; payee TIN; payer name and address; payer TIN; and income type and amount.

SIGNING AUTHORITY
The Senior Agency Official for Privacy, or designee, 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. Joseph S. Stenaka, Executive Director for Information Security Operations and Chief Privacy Officer, approved this document on October 20, 2020 for publication.

Dated: November 12, 2020.

Amy L. Rose,
Program Analyst, VA Privacy Service, Office of Information Security, Office of Information and Technology, Department of Veterans Affairs.