

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: December 30, 2022.

**Jon R. Callahan,**  
Tax Analyst.

[FR Doc. 2022-28640 Filed 1-4-23; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Requesting Comments on Form 1097-BTC

**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 Form 1097-BTC, Bond Tax Credit.

**DATES:** Written comments should be received on or before March 6, 2023 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Andres Garcia, Internal Revenue

Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to [pra.comments@irs.gov](mailto:pra.comments@irs.gov). Include OMB Control No. 1545-2197 in the subject line of the message.

**FOR FURTHER INFORMATION CONTACT:**

Requests for additional information or copies of this collection should be directed to Jon Callahan, (737) 800-7639, at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at [jon.r.callahan@irs.gov](mailto:jon.r.callahan@irs.gov).

**SUPPLEMENTARY INFORMATION:**

The IRS is currently seeking comments concerning the following information collection tools, reporting, and record-keeping requirements:

*Title:* Election to Expense Certain Depreciable Assets.

*OMB Number:* 1545-2197.

*Form Number:* Form 1097-BTC.

*Abstract:* Form 1097-BTC, Bond Tax Credit, is an information return used by a regulated investment company (RIC) to report tax credit bond credits distributed to shareholders. Shareholders of the RIC include their proportionate share of the interest income attributable to the credits and are allowed to claim the proportionate share of credits on their tax returns. A RIC must report the shareholder's proportionate share of credits and gross income after the close of the RIC's tax year. Form 1097-BTC, Bond Tax Credit, has been designed to report to the taxpayers and the IRS the tax credit distributed.

*Current Actions:* There is no change to the existing collection.

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

*Affected Public:* Business or other for-profit organizations.

*Estimated Number of Responses:* 1,500.

*Estimated Time per Respondent:* 19 minutes.

*Estimated Total Annual Burden Hours:* 474.

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: December 30, 2022.

**Jon R. Callahan,**  
Tax Analyst.

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## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974; System of Records

**AGENCY:** Financial Services Center (FSC), Department of Veterans Affairs (VA).

**ACTION:** Notice of a new system of records.

**SUMMARY:** Pursuant to the Privacy Act of 1974, notice is hereby given that the Department of Veterans Affairs (VA) proposes to establish a new system of records entitled, "Online Forms Submission" (OFS). This system is used by VA employees and contractors to submit a request (e.g., visitor access requests, facility access requests, procurement requests, etc.) and route a request to the relevant individuals for approval.

**DATES:** Comments on this new system of records must be received no later than 30 days after date of publication in the **Federal Register**. If no public comment is received during the period allowed for comment or unless otherwise published in the **Federal Register** by VA, the new system of records will become effective a minimum of 30 days after date of publication in the **Federal Register**. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary.

**ADDRESSES:** Comments may be submitted through *www.Regulations.gov* or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005R1A), Washington, DC 20420. Comments should indicate that they are submitted in response to “Online Forms Submission—211VA0478C”. Comments received will be available at *www.Regulations.gov* for public viewing, inspection or copies.

**FOR FURTHER INFORMATION CONTACT:** Howard Ebron, IT Specialist, FSC, 7600 Metropolis Dr., Austin, TX 78744, Telephone: 512-460-5606 (Note: this is not a toll-free number), Email: *Howard.Ebron@va.gov*.

**SUPPLEMENTARY INFORMATION:** OFS is an online form entry portal that provides VA employees and contractors the ability to submit a request (e.g., visitor access requests, facility access requests, procurement requests, etc.) and route a request to relevant individuals for approval. In accordance with 5 U.S.C. 552a(r), the notice of intent to publish and an advance copy of the system notice have been sent to the appropriate Congressional committees and to the Director, Office of Management and Budget.

#### 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. Kurt D. DelBene, Assistant Secretary for Information and Technology and Chief Information Officer, approved this document on November 28, 2022 for publication.

Dated: December 30, 2022.

**Amy L. Rose,**

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

#### SYSTEM NAME AND NUMBER:

Online Forms Submission—VA (211VA0478C)

#### SECURITY CLASSIFICATION:

Unclassified

#### SYSTEM LOCATION:

Records are maintained at the FSC, 7600 Metropolis Dr., Austin, TX 78744.

#### SYSTEM MANAGER(S):

Jonathan Lindow Information System Owner, FSC, 7600 Metropolis Dr., Austin, TX 78744 Email: *Jonathan.Lindow@va.gov* and Eric Gonzalez, Email: *Eric.Gonzalez@va.gov*,

Telephone: 737-278-1978 (this is not a toll free number).

#### AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

Budget and Accounting Act of 1950 and General Accounting Office Title 8, Chapter 3. Social Security Numbers (SSN) are used to index and store pay affecting documents. SSNs are required from the customer for Internal Revenue Service (IRS) tax reporting and cannot be eliminated. SSNs are required for security clearance processing, which is authorized under Executive Orders 9397, 10450, 10865, 12333 and 12356; sections 3301 and 9101 of 5 U.S.C. and Homeland Security Presidential Directive 12.

#### PURPOSE(S) OF THE SYSTEM:

The OFS system provides a central web-based location for submitting forms electronically. OFS allows for the creation of request forms for submittal, approval, completion routing, auditing and administration. Approval and completion groups can be created and assigned various tasks for any form and all routing is data-driven. Audit information is collected about every submitted form for tracking and process-flows are reviewed for efficiency. All form submissions are stored electronically in a centralized database. OFS ensures that only relevant personnel are involved with completing the requested action(s) on the forms, thereby improving process efficiency and accuracy.

#### CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

These records include information on current and former VA Employees and Contractors.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

These records include name, SSN, business email address, personal email address, business phone number and home address.

#### RECORD SOURCE CATEGORIES:

Information in this system of records is provided by the VA Employee or Contractor and pulled from the global address list and/or active directory.

#### ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

1. *Congress:* to a Member of Congress or staff acting upon the Member's behalf when the Member or staff requests the information on behalf of, and at the request of, the individual who is the subject of the record.
2. *Data Breach, Response and Remediation for VA:* to appropriate agencies, entities and persons when (1)

VA suspects or has confirmed that there has been a breach of the system of records; (2) VA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, VA (including its information systems, programs and operations), the Federal Government or national security; and (3) the disclosure made to such agencies, entities and persons is reasonably necessary to assist in connection with VA's efforts to respond to the suspected or confirmed breach or to prevent, minimize or remedy such harm.

3. *Data Breach, Response and Remediation for Another Federal Agency:* to another Federal agency or Federal entity, when VA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach; or (2) preventing, minimizing or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs and operations), the Federal Government or national security, resulting from a suspected or confirmed breach.

4. *Law Enforcement:* to a Federal, state, local, territorial, tribal or foreign law enforcement authority or other appropriate entity charged with the responsibility of investigating or prosecuting such violation or charged with enforcing or implementing such law, provided that the disclosure is limited to information that, either alone or in conjunction with other information, indicates a violation or potential violation of law, whether civil, criminal or regulatory in nature. The disclosure of the names and addresses of Veterans and their dependents from VA records under this routine use must also comply with the provisions of 38 U.S.C. 5701.

5. *Department of Justice (DOJ), Litigation, Administrative Proceeding:* to DOJ, or in a proceeding before a court, adjudicative body or other administrative body before which VA is authorized to appear, when:

- (a) VA or any component thereof;
- (b) Any VA employee in his or her official capacity;
- (c) Any VA employee in his or her individual capacity where DOJ has agreed to represent the employee; or
- (d) The United States, where VA determines that litigation is likely to affect the agency or any of its components,

is a party to such proceedings or has an interest in such proceedings, and VA determines that use of such records is

relevant and necessary to the proceedings.

6. *Contractors*: to contractors, grantees, experts, consultants, students and others performing or working on a contract, service, grant, cooperative agreement or other assignment for VA, when reasonably necessary to accomplish an agency function related to the records.

7. *Office of Personnel Management (OPM)*: to OPM in connection with the application or effect of civil service laws, rules, regulations or OPM guidelines in particular situations.

8. *Equal Employment Opportunity Commission (EEOC)*: to EEOC in connection with investigations of alleged or possible discriminatory practices, examination of Federal affirmative employment programs, or other functions of the Commission as authorized by law.

9. *Federal Labor Relations Authority (FLRA)*: to FLRA in connection with the investigation and resolution of allegations of unfair labor practices, the resolution of exceptions to arbitration awards when a question of material fact is raised, matters before the Federal Service Impasses Panel and the investigation of representation petitions and the conduct or supervision of representation elections.

10. *Merit Systems Protection Board (MSPB)*: to MSPB in connection with appeals, special studies of the civil service and other merit systems, review of rules and regulations, investigation of alleged or possible prohibited personnel practices and such other functions promulgated in 5 U.S.C. 1205 and 1206, or as authorized by law.

11. *National Archives and Records Administration (NARA)*: to NARA in records management inspections conducted under 44 U.S.C. 2904 and 2906 or other functions authorized by laws and policies governing NARA operations and VA records management responsibilities.

12. *Office of Management and Budget (OMB)*: to OMB for the performance of its statutory responsibilities for evaluating Federal programs.

13. *Former Employee, Contractor or Legal Representatives*: to a former VA employee or contractor, as well as the authorized representative of a current or former employee or contractor of VA, in connection with matters before the EEOC, FLRA, MSPB or in litigation.

14. *Witnesses*: to potential witnesses as appropriate and necessary to perform the agency's functions under 42 U.S.C. 2000d, 29 CFR 1614, 29 CFR 1630, Sections 501, 504 and 505 of the Rehabilitation Act of 1973, 45 CFR Subpart D § 86.31 and 42 U.S.C. 6101–6107.

15. *Sources of Information*: to any authorized source from which additional information is requested in the course of processing a complaint or report of harassment.

**POLICIES AND PRACTICES FOR STORAGE OF RECORDS:**

Records for this system are stored electronically in the OFS database.

**POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:**

OFS forms can be retrieved based on unique ID, search based on type of form and submission date. OFS roles include Auditor, OFS Admin, Basic User and Supervisor and the user roles which dictate the kind of the data that can be viewed by the user.

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

Records in this system are retained and disposed of in accordance with the schedule approved by the Archivist of the United States, General Records Schedules: 3.1, Item 020; 5.6, Item 111; 5.6, Item 120; 1.1, Item 011; 5.6, Item 010; 2.2, Item 010; and, 2.2, Item 080.

**ADMINISTRATIVE, TECHNICAL AND PHYSICAL SAFEGUARDS:**

Information in the system is protected from unauthorized access through administrative, physical, and technical safeguards. Access to computerized information is restricted to authorized OFS personnel on a need-to-know basis. OFS personnel require valid Personal Identity Verification cards and need to be assigned relevant user roles to access the OFS system.

**RECORD ACCESS PROCEDURES:**

Individuals seeking information on the existence and content of records in this system pertaining to them should contact the system manager(s) in writing as indicated above. A request for access to records must contain the requester's full name, address, telephone number, be signed by the requester, and describe the records sought in sufficient detail to enable VA personnel to locate them with a reasonable amount of effort.

**CONTESTING RECORD PROCEDURES:**

Individuals seeking to contest or amend records in this system pertaining to them should contact the system manager in writing as indicated above. A request to contest or amend records must state clearly and concisely what records is being contested, the reasons for contesting it, and the proposed amendment to the record.

**NOTIFICATION PROCEDURES:**

Generalized notice is provided by the publication of this notice. For specific notice, see Record Access Procedure, above.

**EXEMPTIONS PROMULGATED FOR THE SYSTEM:**

No privacy exemptions exist for the system.

**HISTORY:**

None.

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