

(4) *Title:* Electronic Tax Administration Advisory Committee Membership Application.

*OMB Number:* 1545-2231.

*Form Number:* Form 13768.

*Abstract:* The Internal Revenue Service Restructuring and Reform Act of 1998 (RRA 98) authorized the creation of the Electronic Tax Administration Advisory Committee (ETAAC). ETAAC has a primary duty of providing input to the Internal Revenue Service (IRS) on its strategic plan for electronic tax administration. Accordingly, ETAAC's responsibilities involve researching, analyzing and making recommendations on a wide range of electronic tax administration issues.

ETAAC members convey the public's perception of the IRS electronic tax administration activities, offer constructive observations about current or proposed policies, programs, and procedures, and suggest improvements.

*Current Actions:* There is no change in the paperwork burden previously approved by OMB.

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

*Affected Public:* Businesses and other for-profit organizations.

*Estimated Number of Respondents:* 500.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 500.

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: September 7, 2012.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Privacy Act of 1974, as Amended

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of proposed alteration of a Privacy Act system of records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury, Internal Revenue Service (IRS), gives notice of proposed alteration of a system of records related to the functions of the Office of Professional Responsibility (OPR): Treasury/IRS 37.007, Practitioner Disciplinary Records.

**DATES:** Comments must be received no later than October 15, 2012. The proposed altered system will become effective October 24, 2012, unless the IRS receives comments which cause reconsideration of this action.

**ADDRESSES:** Comments should be sent to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Comments will be available for inspection and copying in the IRS Freedom of Information Reading Room (Room 1621) at the above address. The telephone number for the Reading Room is (202) 622-5164 (not a toll-free number).

**FOR FURTHER INFORMATION CONTACT:** David Silverman, Management and Program Analyst, Office of Privacy, Governmental Liaison and Disclosure, telephone number (202) 622-5625 (this is not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The regulations governing practice before the IRS, issued under the authority of 31 U.S.C. 330, are set out at 31 CFR part 10, and are periodically published in pamphlet form as Treasury Department Circular No. 230. Amendments to the regulations were published recently at 76 FR 32286-32312, June 3, 2011.

Section 10.1(a)(1) of the amended regulations provides that OPR shall generally have responsibility for matters related to practitioner conduct and discipline, including disciplinary proceedings and sanctions. Sections 10.2(a)(5) and 10.3(f) define "practitioner" to include registered tax return preparers, who, pursuant to 10.3(f)(4), are subject to the regulations in the same manner as other practitioners. Sections 10.8(a) and (c) provide that any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS is subject to the duties and restrictions relating to practice in subpart B, and well as subject to the sanctions for violation of the regulations in subpart C.

A notice describing Treasury/IRS 37.007 was most recently published at 75 FR 64406-64407, October 19, 2010. Due to the June 3, 2011, amendments to the regulations, conforming alterations must be made to Treasury/IRS 37.007.

For the reason set forth above, the IRS proposes to alter the system of records as follows.

#### TREASURY/IRS 37.007

##### SYSTEM NAME:

Practitioner Disciplinary Records—Treasury/IRS.

\* \* \* \* \*

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

*Description of changes:* The following categories of individuals are added: Registered tax return preparers, and any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS. When altered as proposed, Categories of Individuals Covered by the System will read as follows:

"Subjects and potential subjects of disciplinary proceedings relating to attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, appraisers, registered tax return preparers, and any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS; subjects or potential subjects of actions to deny eligibility to engage in limited practice before the IRS or actions to withdraw eligibility to practice before

the IRS in any other capacity; individuals who have received disciplinary sanctions or whose eligibility to practice before the IRS has been denied or withdrawn; and individuals who have submitted to OPR information concerning potential violations of 31 CFR part 10.”

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

*Description of changes:* In routine use (8), item (a), the following professional designations are added to the list of professional designations: Registered tax return preparer, or any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS. Also in routine use (8), item (a), the following professional designation is added to the list of individuals who have resigned: Registered tax return preparer. When altered as proposed, routine use (8) will read as follows:

“(8) Make available for public inspection or otherwise disclose to the general public, after the final agency decision has been issued or after OPR has taken final action: (a) The name, mailing address, professional designation (attorney, certified public accountant, enrolled agent, enrolled actuary, enrolled retirement plan agent, appraiser, registered tax return preparer, or any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS), type of disciplinary sanction, effective dates, and information about the conduct that gave rise to the sanction pertaining to individuals who have been censured, individuals who have been suspended or disbarred from practice before the IRS, individuals who have resigned as an enrolled agent, an enrolled retirement plan agent, or a registered tax return preparer in lieu of a disciplinary proceeding being instituted or continued, individuals upon whom a monetary penalty has been imposed, and individual appraisers who have been disqualified; and (b) the name, mailing address, representative capacity (family member; general partner; full-time employee or officer of a corporation, association, or organized group; full-time employee of a trust, receivership, guardianship, or estate; officer or regular employee of a government unit; an individual

representing a taxpayer outside the United States; or unenrolled return preparer), the fact of the denial of eligibility for limited practice, effective dates, and information about the conduct that gave rise to the denial pertaining to individuals who have been denied eligibility to engage in limited practice before the IRS pursuant to 31 CFR part 10.”

\* \* \* \* \*

The report of the altered system of records, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB).

Dated: August 21, 2012.

**Melissa Hartman,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

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**BILLING CODE 4830–01–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Privacy Act of 1974

**AGENCY:** Department of Veterans Affairs.

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

**SUMMARY:** The Privacy Act of 1974 (5 U.S.C. 552(e) (4)) requires that all agencies publish in the **Federal Register** a notice of the existence and character of their systems of records. Notice is hereby given that the Department of Veterans Affairs (VA) is establishing a new system of records entitled “Veteran Child Care Programs—VA” (169VA10NC).

**DATES:** Comments on this new system of records must be received no later than October 15, 2012. 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 will become effective October 15, 2012.

**ADDRESSES:** Written comments concerning the proposed new system of records may be submitted through [www.regulations.gov](http://www.regulations.gov); by mail or hand-delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue NW., Room 1068, Washington, DC 20420; or by fax to (202) 273–9026. All comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through

Friday (except holidays). Please call (202) 461–4902 for an appointment. In addition, during the comment period, comments may be viewed online through the Federal Docket Management System (FDMS) at [www.regulations.gov](http://www.regulations.gov).

**FOR FURTHER INFORMATION CONTACT:** Meri Mallard, Deputy Field Director Women's Health, Department of Veterans Affairs, 508 Fulton Street, Durham, NC, 27705, telephone (919) 416–5980.

### SUPPLEMENTARY INFORMATION:

#### I. Description of Proposed Systems of Records

Caregivers and Veterans Omnibus Health Services Act of 2010, Public Law 111–163 requires VA to carry out a program to assess the advisability and feasibility of providing assistance to qualified Veterans to obtain child care so that such Veterans can receive health care services. VA has established child care sites under this program in medical centers to provide hourly child care services to Veterans during their VA appointment. Children, both infants and school-age, can be dropped off at the VA Child Care Center (Center) for the duration of the Veteran's scheduled appointment, at no charge to the Veteran. This system of records contains information on the children who receive child care and the children's parents and/or guardians who are receiving treatment at VA.

#### II. Proposed Routine Use Disclosures of Data in the System

To the extent that records contained in the system include information protected by 38 U.S.C. 7332, i.e., medical treatment information related to drug abuse, alcoholism or alcohol abuse, sickle cell anemia or infection with the human immunodeficiency virus, that information cannot be disclosed under a routine use unless there is also specific statutory authority permitting disclosure.

The Veterans Health Administration (VHA) is proposing the following routine use disclosures of information to be maintained in the system:

1. On its own initiative, VA may disclose information, except for the names and home addresses of Veterans and their dependents, to a Federal, State, local, tribal, or foreign agency charged with the responsibility of investigating or prosecuting civil, criminal or regulatory violations of law, or charged with enforcing or implementing the statute, regulation, rule or order issued pursuant thereto. On its own initiative, VA may also disclose the names and addresses of