

or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: March 5, 2013.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, 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, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning health insurance premium tax credit.

**DATES:** Written comments should be received on or before May 10, 2013 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Yvette Lawrence, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the Internet at [Allan.M.Hopkins@irs.gov](mailto:Allan.M.Hopkins@irs.gov).

#### SUPPLEMENTARY INFORMATION:

**Title:** Health Insurance Premium Tax Credit.

**OMB Number:** 1545-2232.

**Form Number:** REG-131491-10.

**Abstract:** This document contains regulations relating to the health insurance premium assistance credit enacted by the Patient Protection and Affordable Care Act (PPACA). The regulations provide guidance to individuals who claim the premium assistance credit and exchanges that make qualified health plans available to individuals and.

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

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

**Estimated Number of Respondents:** 60.

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

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: March 5, 2013.

**Yvette Lawrence,**

*IRS Reports Clearance Officer.*

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## 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 the system of records entitled Treasury/IRS 34.037, Audit Trail and Security Records.

**DATES:** Comments must be received no later than April 10, 2013. The proposed altered system will become effective April 22, 2013, 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, IRS Office of Privacy, Governmental Liaison and Disclosure, (202) 622-5625 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The IRS is proposing to alter the Privacy Act system of records entitled Treasury/IRS34.037, Audit Trail and Security Records, to add records for the monitoring of electronic communications exiting IRS computer networks to detect sensitive but unclassified (SBU) information that is being transmitted in violation of IRS security policy (e.g., to ensure the information is secured by an adequate level of encryption). The monitoring will allow the IRS to comply with Office of Management and Budget (OMB) Mandates 6-16, 6-19 and 7-16, Treasury Mandate TCIO-M-09-04/S-SDP 6 & S-SDP 7, and Treasury Inspector General for Tax Administration (TIGTA) audit findings recommending such action.

The IRS will review detections of potential violations to determine whether there has been an actual violation of security policy. The records will include items such as suspected and actual policy violations, violation match count (volume), sender, recipient, computer network protocol, and the date and time of the suspected or actual violation.

Corrective action may be taken in accordance with established processes including but not limited to: notification of potential violation to employee and/or supervisor; retention of violation data for statistics and further evaluation; and corrective action according to established labor relations processes and policies.

A notice describing Treasury/IRS 34.037 was most recently published at

Volume 77, Number 155 (Friday, August 10, 2(12). The IRS proposes to alter the system of records to include these monitoring records.

#### **TREASURY/IRS 34.037**

##### **SYSTEM NAME:**

Audit Trail and Security Records—  
Treasury/IRS 34.037.

\* \* \* \* \*

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

Description of changes: The categories of individuals will be altered to include IRS employees, contractors, and other individuals whose communications are monitored to detect violations of IRS security policies with electronic mail and to include individuals whose records were accessed.

When altered as proposed, the Categories of individuals covered by the system section will read as follows:

Individuals who have accessed, by any means, information contained within IRS electronic or paper records or who have otherwise used any IRS computing equipment/resources, including access to Internet sites; individuals whose information is accessed using IRS computing equipment/resources; and IRS employees and contractors who use IRS equipment to send electronic communications.

\* \* \* \* \*

##### **CATEGORIES OF RECORDS IN THE SYSTEM:**

Description of changes: The Categories of records will be altered to

include information about individuals who send electronic communications using IRS systems and other individuals who have or may have knowledge of such incidents, and to include records about individuals whose records were accessed.

When altered as proposed, the Categories of records in the system section will read as follows:

Records concerning the use of IRS computing equipment or other resources by employees, contractors, or other individuals to access IRS information; records concerning individuals whose information was accessed using IRS computing equipment/resources; records identifying what information was accessed; records concerning the use of IRS computing equipment and other resources to send electronic communications; and records concerning the investigation of such incidents.

\* \* \* \* \*

##### **PURPOSE:**

Description of changes: The purpose of the system will be altered to include monitoring for security violations in addition to the current purpose of detecting unauthorized access.

When altered as proposed, the Purpose section will read as follows:

To identify and track any unauthorized accesses to SBU and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy

(e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

\* \* \* \* \*

##### **RETRIEVABILITY:**

Description of changes: The retrievability will be altered to add new identifiers used to retrieve information in the system.

When altered as proposed the retrievability section will read as follows:

By name, Social Security Number (SSN), or the employee identification number (SEID) of employee, contractor, or other individual who has been granted access to IRS information, or to IRS equipment and resources, and by incident number. Also by name, SSN or Taxpayer Identification Number (TIN) of entities whose records were accessed.

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.

Dated: February 22, 2013.

**Veronica Marco,**

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

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