

Estimated Time per Response: 61 hours, 13 minutes.
Estimated Total Annual Burden Hours: 857,000,000.
Estimated Monetized Time (\$): 52,575,000,000.
Estimated Out-of-Pocket Costs (\$): 79,219,000,000.
Estimated Total Monetized Burden (\$): 131,794,000,000.

Note: Total Monetized Burden = Monetized Time + Out-of-Pocket Costs.

Tax Compliance Burden

Tax compliance burden is defined as the time and money taxpayers spend to comply with their tax filing responsibilities. Time-related activities include recordkeeping, tax planning, gathering tax materials, learning about

the law, and completing and submitting the return. Out-of-pocket costs include expenses such as purchasing tax software, paying a third-party preparer, and printing and postage. Tax compliance burden does not include a taxpayer's tax liability, economic inefficiencies caused by sub-optimal choices related to tax deductions or credits, or psychological costs.

BURDEN ESTIMATES FOR U.S. BUSINESS INCOME TAX RETURNS AND RELATED FORMS, SCHEDULES, ATTACHMENTS AND PUBLISHED GUIDANCE
 [Fiscal year 2026]

	Fiscal year 2025	Program change due to technical adjustment	Program change due to legislative adjustment	Program change due to agency adjustment	Fiscal year 2026
Number of Respondents	13,900,000	100,000	0	0	14,000,000
Time (Hours)	935,100,000	(70,100,000)	(8,000,000)	0	857,000,000
Monetized Time	\$56,152,000,000	(\$3,362,000,000)	(\$215,000,000)	\$0	\$52,575,000,000
Out-of-Pocket Costs	\$71,617,000,000	\$8,044,000,000	(\$442,000,000)	\$0	\$79,219,000,000
Total Monetized Burden *	\$127,769,000,000	\$4,682,000,000	(\$657,000,000)	\$0	\$131,794,000,000

Source: IRS:RAAS:KDA:BRDN (10-1-2025).

* Total Monetized Burden = Monetized Time + Out-of-Pocket Costs.

Note: Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type.

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

Spencer W. Clark,

Treasury PRA Clearance Officer.

[FR Doc. 2025-22707 Filed 12-12-25; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Matching Program

AGENCY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: The Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), has an 18-month computer matching agreement (CMA) agreement with the Department of Justice (DOJ), Federal Bureau of Prisons (BOP) regarding veterans, VA beneficiaries, and caregivers who are in federal prison and are also in receipt of compensation and pension benefits. The purpose of this CMA is to re-establish the agreement between VA/VBA and DOJ/BOP, where the matched data will be used to adjust compensation and pension benefits of incarcerated veterans, VA beneficiaries, and caregivers.

DATES: Comments on this matching program 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 agreement 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. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Comments may be submitted through www.Regulations.gov or mailed to VA Privacy Service, 810 Vermont Avenue NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to the computer matching agreement between the Department of Veterans Affairs and the Federal Bureau of Prisons. Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Delonda Garmon (VBA), Delonda.Garmon2@va.gov, 202-461-9700.

SUPPLEMENTARY INFORMATION: This matching program between VA/VBA and DOJ/BOP identifies VA beneficiaries who are in receipt of certain VA benefit payments and who are confined for a period exceeding 60 days due to a conviction for a felony or

a misdemeanor. VA/VBA uses the DOJ/BOP records provided in the match to update the master records of VA beneficiaries receiving benefits and to adjust their VA benefits, accordingly, if needed. This agreement sets forth the responsibilities of VA/VBA and DOJ/BOP with respect to information disclosed pursuant to this agreement and takes into account both agencies' responsibilities under the Privacy Act of 1974, 5 U.S.C. 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, as amended; and the regulations promulgated thereunder, including computer matching portions of a revision of OMB Circular No. A-130, 81 FR 49689 dated July 28, 2016.

Participating Agencies: The United States Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA) as the matching recipient agency and the United States Department of Justice (DOJ), Federal Bureau of Prisons (BOP) as the matching source agency.

Authority for Conducting the Matching Program: The legal authority to conduct this match is 38 U.S.C. 1505, 5106, and 5313. Section 5106 requires any Federal department or agency to provide VA such information as VA requests for the purposes of determining eligibility for, or the amount of VA benefits, or verifying other information with respect thereto. Section 1505 provides that no VA pension benefits shall be paid to or for any person eligible for such benefits, during the

period of that person's incarceration as the result of conviction of a felony or misdemeanor, beginning on the sixty-first day of incarceration. Section 5313 provides that VA compensation or dependency and indemnity compensation above a specified amount shall not be paid to any person eligible for such benefit, during the period of that person's incarceration as the result of conviction of a felony, beginning on the sixty-first day of incarceration.

Purpose(s): The purpose of this matching program between VA/VBA and DOJ/BOP is to identify those veterans and VA beneficiaries, including VA caregivers, such as for those participating in VA's Program of Comprehensive Assistance for Family Caregivers (PCAFC), who are in receipt of certain VA benefit payments and who are confined for a period exceeding 60 days due to a conviction for a felony or a misdemeanor. VA/VBA has the obligation to reduce or suspend compensation, pension, and dependency and indemnity compensation benefit payments to veterans and VA beneficiaries on the sixty-first day following conviction and incarceration in a Federal, State, or Local institution for a felony or a misdemeanor.

Categories of Individuals: Veterans who have applied for compensation for service-connected disability under 38 U.S.C. Chapter 11. Veterans who have applied for nonservice-connected disability under 38 U.S.C. Chapter 15. Veterans entitled to burial benefits under 38 U.S.C. Chapter 23. Surviving spouses and children who have claimed pensions based on nonservice-

connected death of a veteran under 38 U.S.C. Chapter 15. Surviving spouses and children who have claimed death compensation based on service-connected death of a veteran under 38 U.S.C. Chapter 11. Surviving spouses and children who have claimed dependency and indemnity compensation for service-connected death of a veteran under 38 U.S.C. Chapter 13. Parents who have applied for death compensation based on service-connected death of a veteran under 38 U.S.C. Chapter 11. Parents who have applied for dependency and indemnity compensation for service-connected death of a veteran under 38 U.S.C. Chapter 13. Individuals who applied for educational assistance benefits administered by VA under title 38 of the U.S. Code. Individuals who applied for educational assistance benefits maintained by the Department of Defense under title 10 of the U.S. Code that are administered by VA. Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Emergency Veterans' Job Training Act of 1983, Public Law 98-77. Veterans who apply for training and employers who apply for approval of their programs under the provisions of the Service Members Occupational Conversion and Training Act of 1992, Public Law 102-484. Representatives of individuals covered by the system. Fee personnel who may be paid by the VA which includes caregivers.

Categories of Records: Records include identifying information such as social security number, last name, first name, middle name, suffix name, date

of birth, date of computation begins, length of sentence, place of current confinement or destination of confinement if in-transit, **Federal Register** number, type of offense, and date of scheduled or actual release.

System(s) of Records: "Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records—VA (58 VA 21/22/28)", 86 FR 61858 (November 8, 2021), routine use 45. VA will additionally match SSNs received from BOP with SSNs in VA's system of records titled, "Caregiver Support Program-Caregiver Record Management Application (CARMA)—VA (197VA10)", 86 FR 18588 (April 9, 2021), routine use 14. "Justice/BOP-005", 78 FR 1 1575 (February 19, 2013), routine use (i).

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. Merissa Larson, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on September 4, 2025 for publication.

Dated: December 10, 2025.

Crystal Drakeford,

Government Information Specialist, VA Privacy Service, Office of Compliance, Risk and Remediation, Office of Information and Technology, Department of Veterans Affairs.

[FR Doc. 2025-22700 Filed 12-12-25; 8:45 am]

BILLING CODE 8320-01-P