

(b) Taxpayers A and B are directly involved in the same transaction or taxable event in tax period 19xx where A and B would logically receive similar tax treatment. Taxpayer A's treatment of the transaction is adjusted by Examination and settled by Appeals. In addition, taxpayer A or B (or both) is directly involved in a separate, but similar transaction or taxable event in the same, prior, or subsequent tax period involving the same legal issue as above. Such issue for taxpayers A or B only may also be settled in a consistent manner provided it involves substantially the same facts.

4. All examination case managers are delegated authority to execute closing agreements and the Form 870-AD in order to effect any final settlement reached in a Coordinated Examination case.

5. For settlement authority of Industry Specialization and International Field Assistance Specialization Program coordinated issues, see Delegation Order No. 247.

6. The authority delegated in this Order may not be redelegated.

7. The authority contained in this Order supplements the authority contained in Delegation Order 97 (as revised).

8. Delegation Order No. 236 (Rev.1), effective June 3, 1994, is superseded.

Dated: March 15, 1996.

Michael P. Dolan,

Deputy Commissioner.

[FR Doc. 96-8030 Filed 4-2-96; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; Amendment of System of Records

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

Notice is hereby given that the Department of Veterans Affairs (VA) is

adding a new routine use to the system of records entitled "General Personnel Records (Title 38)—VA" (76VA05) as set forth in the Federal Register 53 FR 27258 (7/19/88) and amended in 55 FR 42534 (10/19/90) and 58 FR 40852 (7/30/93). This system of records is a repository of existing and future records, reports of personnel actions, and the documents and papers required in connection with these actions that were or will be effected during a Title 38 employee's service with VA.

Public Law 103-94 (October 6, 1993) permits the garnishment of Federal employees' wages. The Office of Personnel Management (OPM) has issued regulations (5 CFR part 582) which implement the legislation. Section 582.306(c) of these regulations states that if an employee, whose wages have been garnished, transfers to another agency or is now employed by a private employer, then the original agency must provide the name and address of the new employer, when available, to the garnishing party (garnisher). However, VA's General Counsel has determined that the name and address of a new employer of a former VA employee cannot be released to a garnisher without the former employee's consent or through a published routine use, unless the new employer is another Federal department or agency.

VA would add a new routine use No. 40 to its system of records, 76VA05. This new routine use will specifically permit the disclosure of information to a garnisher concerning the name and address of any new employer of a former VA employee who is the subject of a court ordered garnishment.

VA has determined that the release of information for this purpose is a necessary and proper use of the information in this system of records and that the new specific routine use for transfer of this information is appropriate.

Interested persons are invited to submit written comments, suggestions,

or objections regarding the proposed routine use of the system of records to the Director, Office of Regulations Management (02D), 810 Vermont Avenue, NW., Washington, DC 20420. All relevant material received before May 3, 1996, will be considered. All written comments received will be available for public inspection in the Office of Regulations Management, Room 1176, 801 I Street, NW., Washington, DC 20001 only between the hours of 8 a.m. and 4:30 p.m., Monday through Friday, except holidays.

If no public comment is received during the 30-day review period allowed for public comment, or unless otherwise published in the Federal Register by VA, the new routine use statement is effective May 3, 1996.

Approved: March 26, 1996.

Jesse Brown,

Secretary of Veterans Affairs.

Notice of Amendment to System of Records

In the system of records identified as 76VA05, "General Personnel Records (Title 38)—VA," as set forth in the Federal Register 53 FR 27258 (7/19/88) and amended in 55 FR 42534 (10/19/90) and 58 FR 40852 (7/30/93), is revised as follows:

* * * * *

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

* * * * *

40. Relevant information from this system of records concerning the departure of a former VA employee, who is the subject of a garnishment pursuant to a legal process as defined in 5 U.S.C. 5520a, as well as the name and address of the designated agent for the new employing agency or the name and address of any new private employer, may be disclosed to the garnishing party (garnisher).

[FR Doc. 96-8057 Filed 4-2-96; 8:45 am]

BILLING CODE 8320-01-M