

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

Records other than returns and return information may be used to:

(1) Disclose pertinent information to appropriate Federal, state, or foreign agencies or instrumentalities responsible for investigating or prosecuting the violations of, or for implementing, a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of a violation or potential violation of civil or criminal law or regulation or licensing requirements;

(2) Disclose information to a Federal, state, or local agency maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(5) Provide information to third parties during the course of an investigation to the extent necessary to obtain information that is pertinent to the investigation, including credit bureaus for credit checks and fingerprint records to the FBI or other law enforcement agencies;

(6) Provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings;

(7) Provide information to contractors for use in contracted services for electronic filing programs;

(8) Disclose information to state taxing authorities to promote joint and state electronic filing, including marketing such programs and enforcing the legal and administrative requirements of such programs;

(9) Disclose to the public the identities (including addresses) of electronic return originators, electronic return preparers, electronic return transmitters, and individual filing software developers, who have been suspended, removed, or otherwise disciplined. The Service may also disclose the effective date and duration of the suspension, removal, or other disciplinary action;

(10) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a subpoena.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Paper and magnetic media.

RETRIEVABILITY:

By electronic filing provider name or tax identification number (SSN, EIN, EFIN, PTIN) or document control number (DCN).

SAFEGUARDS:

Access controls will not be less than those provided for by the Manager's Security Handbook, IRM 1(16)12, and the Automated Information System Security Handbook, IRM 2.10.

RETENTION AND DISPOSAL:

Records are maintained in accordance with Records Disposition Handbook, IRM 1.15.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices: Assistant Commissioner (Electronic Tax Administration). Officials maintaining the system: Assistant Commissioner (Electronic Tax Administration), Business Systems Modernization Executive/Chief Information Officer, Regional Commissioners, District Directors, IRS Submission Processing Center Directors, Customer Service Center Directors, Computing Center Directors. (See IRS Appendix A for addresses.)

NOTIFICATION PROCEDURE:

Individuals wishing to be notified if they are named in this system of records, or to gain access to records

maintained in the system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the appropriate official maintaining the system (above).

RECORD ACCESS PROCEDURES:

See "Notification procedure" above.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. See "Notification procedure" above for seeking amendment to records that are not tax records.

RECORD SOURCE CATEGORIES:

Information in this system is obtained from the following sources: (1) Electronic filing providers; (2) informants and third party information; (3) city and state governments; (4) IRS and other Federal agencies; (5) professional organizations; (6) business entities; and (7) participants in marketing efforts or who have otherwise indicated interest in electronic filing programs.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0365]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: National Cemetery Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The National Cemetery Administration (NCA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed revision of a currently approved collection and allow 60 days for public comment in response to the notice. This notice solicits comments on the information needed to request removal of remains from a national cemetery for interment at another location.

DATES: Written comments and recommendations on the proposed

collection of information should be received on or before October 30, 2000.

ADDRESSES: Submit written comments on the collection of information to Joycelyn Hearn, National Cemetery Administration (402B), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Please refer to "OMB Control No. 2900-0365" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Joycelyn Hearn at (202) 273-5181 or FAX (202) 273-6695.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995 (Public Law 104-13; 44 U.S.C., 3501 ? 3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, NCA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of NCA's functions, including whether the information will have practical utility; (2) the accuracy of NCA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Request for Disinterment, VA Form 40-4970.

OMB Control Number: 2900-0365.

Type of Review: Revision of a currently approved collection.

Abstract: VA Form 40-4970 allows a person who has a sincere wish and cogent reason to request removal of remains from a national cemetery for interment at another location. VA Form 40-4970 is an affidavit that requires signatories to execute the document before a notary. Interments made in national cemeteries are permanent and final. Disinterments will be permitted for cogent reasons, and then with prior written authorization only, usually by the Cemetery Director. Approval can be granted when all immediate family members of the decedent, including the person who initiated the interment, give their written consent. An order from a court of local jurisdiction can be accepted in lieu of submitting VA form 40-4970.

Affected Public: Individuals or households.

Estimated Annual Burden: 55.

Estimated Average Burden Per Respondent: 10 minutes.

Frequency of Response: On occasion.
Estimated Number of Respondents: 329.

Dated: August 1, 2000.
By direction of the Acting Secretary.

Donald L. Neilson,
Director, Information Management Service.
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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0406]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection for which approval has expired, and allow 60 days for public comment in response to the notice. This notice solicits comments on information needed by lenders to determine whether any benefits related debts exist in the veteran-borrower's name prior to the closing of any VA-guaranteed loans on a automatic basis.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before October 30, 2000.

ADDRESSES: Submit written comments on the collection of information to Nancy J. Kessinger, Veterans Benefits Administration (20S52), Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420. Please refer to "OMB Control No. 2900-0406" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Nancy J. Kessinger at (202) 273-7079 or FAX (202) 275-5947.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995 (Public Law 104-13; 44 U.S.C., 3501-3520), Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct

or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of VBA's functions, including whether the information will have practical utility; (2) the accuracy of VBA's estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

Title: Verification of VA Benefit-Related Indebtedness, VA Form 26-8937.

OMB Control Number: 2900-0406.

Type of Review: Extension of a currently approved collection.

Abstract: Lenders authorized to make VA-guaranteed home or manufactured loans on the automatic basis have been required to determine through VA whether any benefits related debts exist in the veteran-borrower's name prior to the closing of any automatic loan. Lenders may not close any proposed automatic loan until they have evidence from VA that there is no debt, or if a debt exists, or the veteran has agreed on an acceptable repayment plan, or payments under a plan already in effect are current. The form also provides information advising the lender whether or not the veteran is exempt from paying the funding fee, which must be collected on all VA home loans unless the veteran is receiving service-connected disability compensation. This benefits the lender by streamlining the procedure to verify the veteran's receipt of compensation. VA Form 26-8937 is designed to assist lenders and VA in the completion of debt checks in a uniform manner.

Affected Public: Individuals or households.

Estimated Annual Burden: 6,250 hours.

Estimated Average Burden Per Respondent: 5 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 75,000.

Dated: July 19, 2000.
By direction of the Secretary.

Donald L. Neilson,
Director, Information Management Service.
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