

ACTION: Notice.

SUMMARY: Pursuant to 5 U.S.C. 552a, the Privacy Act of 1974, as amended, and the Office of Management and Budget (OMB) Guidelines on the Conduct of Matching Programs, notice is hereby given of the conduct of an Internal Revenue Service (IRS) program of computer matches.

EFFECTIVE DATE: This notice will be effective August 20, 1998, unless comments dictate otherwise.

ADDRESSES: Comments or inquiries may be mailed to the Chief Inspector, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Mary Jacqueline Greening, Internal Auditor, Quality Assurance and Oversight Section, Office of Planning and Management, Office of Assistant Chief Inspector (Internal Auditor), Internal Revenue Service, (202) 622-5911.

SUPPLEMENTARY INFORMATION: IRS management is responsible for discouraging the perpetration of irregular or illegal acts and limiting any exposure if an integrity breach occurs. To assist in accomplishing this mission, the Inspection Service has enhanced its conventional audit and investigative activities with a program to detect and deter unauthorized access (UNAX) by IRS employees to taxpayer information.

The Audit Trail Lead Analysis System (ATLAS) is a system designed to detect unauthorized access to taxpayer records. It does so by identifying IRS employees who have accessed taxpayer records using the Integrated Data Retrieval System (IDRS) in a manner that appears to be inconsistent with standard IRS practice.

One of the five IRS organizational strategies is to ensure public confidence in the integrity of the IRS by a dedication to the highest ethical standards. One of the ways that the Inspection Service supports this objective is to provide IRS management an assessment of the organization's ethical environment through the UNAX Program, which is part of the overall Inspection Service Integrity Program.

Computer matching is the most feasible method of performing comprehensive analysis of employee, taxpayer, and tax administration data because of the large number of employees (56,000 employees access IDRS); the geographical dispersion of IRS offices and employees (nationwide); and the tremendous volume of computerized data that is available for

analysis (100 million IDRS transactions are generated each month).

This program will be conducted using audit trails and IDRS records generated from each Service Center. Four years of audit trail records will be available to search.

NAME OF SOURCE AGENCY: Internal Revenue Service.

NAME OF RECIPIENT AGENCY: Internal Revenue Service.

BEGINNING AND COMPLETION DATES: This program of computer matches is expected to commence on July 31, 1998, but not earlier than the fortieth day after copies of the Computer Matching Agreement are provided to the Congress and OMB unless comments dictate otherwise. The program of computer matches is expected to conclude at the end of the eighteenth month after the beginning date (January 31, 2000).

PURPOSE: The purpose of this program of computer matches is to detect unauthorized access to taxpayer records by IRS employees. The system will identify employees who have accessed taxpayer records using the IDRS in a manner that appears to be inconsistent with standard IRS practice.

AUTHORITY: 5 U.S.C. 301, 26 U.S.C. 7213, 7213A, 7214, 7608, 7801, 7802, 7803, 18 U.S.C. 1030(a)(2)(B); and Reorganization Plan No. 1 of 1952, pursuant to Section 7804(a) of the Internal Revenue Code of 1986. The Computer Security Act of 1987 (Pub. L. 100-235). The Federal Managers' Financial Integrity Act (FMFIA) (Pub. L. 97-255). Executive Order 12674 of April 12, 1989, entitled, "Principles of Ethical Conduct for Government Officers and Employees." OMB Circular A-130, "Management of Federal Information Resources," dated February 8, 1996. OMB Circular A-123, "Internal Control Systems," dated August 16, 1983.

CATEGORIES OF INDIVIDUALS COVERED: Current and former employees of the IRS and contractors for the IRS.

CATEGORIES OF RECORDS COVERED: Included in this program of computer matches is information related to computer inquiries and entries to the IDRS (Treasury/IRS 34.018) made by IRS employees: employee identification numbers and employee social security numbers, command codes used, taxpayer identification number accessed, terminal from which access occurred, date and time of access. Information from the Individual Master File (IMF) (Treasury/IRS 24.030), the Business Master File (BMF) (Treasury/IRS 24.046), and the Treasury Integrated Management Information System (TIMIS) (Treasury/DO .002) will be used

to obtain employee address and spouse's name.

Other information from these files not uniquely pertaining to the IRS employee(s) but that could possibly establish a relationship between the IRS employee(s) and the account(s) accessed will be used to determine the actions or the effect of actions of employee(s) or to corroborate declarations or statements by employee(s). From IDRS (Treasury/IRS 34.018): Taxpayer identification number and tax period. From IMF (Treasury/IRS 24.030) and BMF (Treasury/IRS 24.046): Taxpayer entity information, including address, current and prior name, and tax account status. From TIMIS (Treasury/DO .002): employee identifying and locating information, including address, current name and name of spouse.

Dated: July 15, 1998.

Shelia Y. McCann,

Deputy Assistant Secretary (Administration).

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DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0085]

Proposed Information Collection Activity: Proposed Collection; Comment Request

AGENCY: Board of Veterans' Appeals, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Board of Veterans' Appeals (BVA), 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, and allow 60 days for public comment in response to the notice. This notice solicits comments on the information required in processing appeals from denial of VA benefits and in regulation of representatives' fees.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before September 21, 1998.

ADDRESSES: Submit written comments on the collection of information to Sue Hamlin, Board of Veterans' Appeals (01C), Department of Veterans Affairs,

810 Vermont Avenue, NW, Washington, DC 20420. Please refer to "OMB Control No. 2900-0085" in any correspondence.

FOR FURTHER INFORMATION CONTACT: Sue Hamlin at (202) 565-5686.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995 (Pub. L. 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, BVA invites comments on: (1) Whether the proposed collection of information is necessary for the proper performance of BVA's functions, including whether the information will have practical utility; (2) the accuracy of BVA'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.

Titles

- a. Appeal to Board of Veterans' Appeals, VA Form 9.
- b. Withdrawal of Services by a Representative.
- c. Filing of Representative's Fee Agreements and Motions for Review of Such Agreements.
- d. Motion for Review of Representative's Charges for Expenses.
- e. Request for Changes in Hearing Date.
- f. Motion for Reconsideration.

OMB Control Number: 2900-0085.

Type of Review: Extension of a currently approved collection.

Abstract:

- a. VA Form 9 is furnished to an appellant so that he or she has the

information necessary to perfect an appeal from a denial of VA benefits.

b. When the appellant's representative withdraws from a case, information must be obtained in order to afford protection to the appellant and in order for BVA to be able to know who is providing representational services in each individual case.

c. Agreements for fees charged by individuals or organizations for representing claimants and appellants before VA are filed with, and reviewed by, the Board of Veterans' Appeals. The information is used to afford protection to VA claimants by ensuring that the VA benefits are not diverted from their intended purpose through overreaching by unscrupulous representatives and in processing payment of fees from VA benefits when provided by the agreement.

d. Expense reimbursements claimed by individuals and organizations for representing claimants and appellants before VA have been monitored for fairness for many years. The information is used to monitor representatives' fees for reasonableness and ensure that unreasonable fees are not charged by claiming such fees under the guise of "expenses."

e. VA provides hearings to appellants and their representatives, as required by basic Constitutional due-process and by Title 38 U.S.C. 7107(b). From time to time, hearing dates and/or times are changed, hearing requests withdrawn and new hearings requested after failure to appear at a scheduled hearing. The information is used to comply with the appellants' or their representatives' requests.

f. Decisions by BVA are final unless the Chairman orders reconsideration of the decision. The information provided is unique in each case and must be provided in order for BVA to be aware that reconsideration is being sought and to inform BVA of the basis of the request. Failure to obtain the information would result in depriving appellants of this potential form of relief.

Affected Public: Individuals or households.

Estimated Total Annual Burden: 36,837 hours.

- a. Appeal to Board of Veterans' Appeals—32,500 hours.
- b. Withdrawal of Services by a Representative—183 hours.
- c. Filing and Motions for Review of fee Agreements—225 hours.
- d. Motion for Review of Expenses—4 hours.
- e. Request for Changes in Hearing Date—2,374 hours.
- f. Motion for Reconsideration—1,550 hours.

Estimated Average Burden Per Respondent: 53 minutes.

- a. Appeal to Board of Veterans' Appeals—1 hour.
- b. Withdrawal of Services by a Representative—20 minutes.
- c. Fee Agreement—30 minutes (contract modifications), 10 minutes (basic filing)—2 hours (filing motion or response).
- d. Motion for Review of Expenses—2 hours (motion or response to motion).
- e. Request for Changes in Hearing Date—15 minutes (basic request)—1 hour (requests requiring preparation of a motion).
- f. Motion for Reconsideration—1 hour.

Frequency of Response: On occasion.

Estimated Total Number of Respondents: 41,644.

- a. Appeal to Board of Veterans' Appeals—32,500.
- b. Withdrawal of Services by a Representative—550.
- c. Fee Agreement—875.
- d. Motion for Review of Expenses—2.
- e. Request for Changes in Hearing Date—6,167.
- f. Motion for Reconsideration—1,550.

Dated: May 15, 1998.

By direction of the Secretary.

Barbara H. Epps,

Management Analyst, Information Management Service.

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