

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: April 24, 2002.

**Carol Savage,**  
Program Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-264-82]

#### 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 final regulation, PS-264-82 (TD 8508), Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders. (Regulation §§ 1.1367-1(f), 1.1368-1(f), 1.1368-1(g)).

**DATES:** Written comments should be received on or before July 1, 2002, to be assured of consideration.

**ADDRESSES:** Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of this regulation should be directed to Allan Hopkins, (202) 622-6665, or through the internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

**SUPPLEMENTARY INFORMATION:** *Title:* Adjustments to Basis of Stock and Indebtedness to Shareholders of S Corporations and Treatment of Distributions by S Corporations to Shareholders.

*OMB Number:* 1545-1139.

*Regulation Project Number:* PS-264-82.

*Abstract:* The regulation provides the procedures and the statements to be filed by S corporations for making the election provided under Internal Revenue Code section 1368, and by shareholders who choose to reorder items that decrease their basis. Statements required to be filed will be used to verify that taxpayers are complying with the requirements imposed by Congress.

*Current Actions:* There is no change to this existing regulation.

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

*Affected Public:* Business or other for-profit organizations and individuals.

*Estimated Number of Respondents:* 2,000.

*Estimated Time Per Respondent:* 6 min.

*Estimated Total Annual Burden Hours:* 200 hours.

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: April 24, 2002.

**Carol Savage,**  
Program Analyst.

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Recruitment Notice for the Citizen Advocacy Panel

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

**ACTION:** Notice.

**SUMMARY:** Notice for recruitment of IRS Citizen Advocacy Panel Members.

**DATES:** April 26-May 24, 2002.

**FOR FURTHER INFORMATION CONTACT:** Mike Lewis at 1-202-622-3068

**SUPPLEMENTARY INFORMATION:** Notice is hereby given the Department of Treasury is expanding the IRS Citizen Advocacy Panel (CAP) to all fifty states to provide independent recommendations to improve IRS service and customer satisfaction. The first pilot Citizen Advocacy Panel (CAP) was established in the South Florida District on June 23, 1998. In 2001, the Citizen Advocacy Panel expanded to a total of ten states including Florida, Metro New York, Midwest (Iowa, Nebraska, Wisconsin and Illinois) and Pacific Northwest (Alaska, Hawaii, Oregon and Washington). The IRS is accepting applications for membership for the nationwide expansion between April 26 and May 24, 2002. The panels will become operational in the Fall of 2002.

The mission of the Citizen Advocacy Panel is to listen to taxpayers, advocate their concerns and provide input for improving IRS service and customer satisfaction. The Panel's sub-committees

will consist of 10–17 volunteer members and will function as an advisory body to the IRS.

The Panel is seeking applicants who have an interest in good government, a personal commitment to volunteer approximately 100 to 300 hours a year, and a desire to help improve IRS service and customer satisfaction. Panel membership should represent a cross-section of the taxpaying public throughout the United States. Potential candidates must be US citizens, compliant with Federal, State and Local taxes, and pass a FBI check.

For the Citizen Advocacy Panel to be most effective, members should have experience in some of the following areas: experience helping people resolve problems with a government organization; experience formulating and presenting proposals; knowledge of taxpayer concerns; experience representing the interests of your community, state or region; experience working with people from diverse backgrounds; and experience helping people resolve disputes. Interested applicants should call either toll free number, 1–888–912–1227 or 1–866–602–2223, and request an application package. Completed applications will be reviewed, tax background checks and FBI checks will be conducted, and panel interviews will be conducted with the most qualified candidates. Final candidates will be ranked by experience and suitability. The Secretary of the Treasury will review the recommended candidates and make final selections.

Questions regarding the expansion and selection of the Panel may be directed to Michael Lewis, Office of the Assistant Secretary for Management and Chief Financial Officer, Department of the Treasury, 1500 Pennsylvania Avenue, NW., Room 2421, Washington, DC 20220, (202) 622–3068.

Dated: April 23, 2002.

**Ann Junkins,**

*CAP Program Director.*

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## DEPARTMENT OF VETERANS AFFAIRS

### VA Research Misconduct Policy

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice of Intent to Adopt Federal Research Misconduct Policy.

**SUMMARY:** On December 6, 2000, the Office of Science and Technology Policy (OSTP), Executive Office of the President, published a notification of a

final Federal Policy on Research Misconduct (Federal Policy) (65 FR 76260). That policy set forth a definition of “research misconduct” and provided basic guidelines for responding to allegations of misconduct for all federally funded research and proposals for such research. Federal agencies that conduct or support research, including the Department of Veterans Affairs (VA), are required to implement the Federal Policy within one year of the policy’s issuance (12/6/00).

The VA hereby publicizes its intent to adopt the Federal Policy on Research Misconduct with respect to all research subject to VA approval. Operational implementation of the Federal Policy will be effected by revising relevant, internal VA procedures to conform to the requirements of the Federal Policy. The VA’s internal, research misconduct policies and procedures will be fully consistent with and circumscribed by the Federal Policy. Therefore, to the extent that the Federal Policy was published in the **Federal Register** subject to notice and comment requirements, no additional substantive policies affecting the public will be created by the VA’s internal, research misconduct policies and procedures.

These policies and procedures will apply only to allegations of research misconduct as defined herein. Other “research improprieties” are handled according to separate, extant VA policies and procedures.

#### FOR FURTHER INFORMATION CONTACT:

Peter Poon, Health Science Specialist, Office of Research Compliance and Assurance, 811 Vermont Ave., NW., (10R), Suite 574, Washington, DC 20420, (202) 565–8107.

**SUPPLEMENTARY INFORMATION:** The VA’s internal, research misconduct policies and procedures will be fully consistent with and circumscribed by the Federal Policy.

#### I. Research Misconduct Defined.

Under VA policies and procedures, the definition of “research misconduct” will strictly adhere to that of the Federal Policy. Moreover, the component terms “fabrication”, “falsification”, “plagiarism”, and “research” shall be defined as by the Federal Policy.

#### II. Findings of Research Misconduct.

The Federal Policy standard for making a finding of research misconduct will be adopted by the VA. Specifically, a finding of research misconduct will require that:

- There be a significant departure from accepted practices of the relevant research community; and
- The misconduct be committed intentionally, or knowingly, or recklessly; and

- The allegation be proven by a preponderance of evidence.

III. *Responsibilities of the VA and Local Research Facilities Conducting VA Research.* Local VA Medical Centers (VAMCs) and their affiliates that conduct VA research will bear primary responsibility for the prevention and detection of research misconduct within their own facilities and conducting inquiries and investigations when required. However, the VA’s Office of Research Compliance and Assurance (ORCA), through one of its Regional Offices (RO), may conduct its own inquiry or investigation for reasons specified in the Federal Policy. Further clarification on the roles and responsibilities of the VAMCs and VA Central Office will be set forth in appropriate VA directives and guidelines.

#### IV. Fair and Timely Procedures.

• *Safeguards for Informants.* VA policies and procedures will include provisions for protecting informants who make good faith allegations of research misconduct to appropriate authorities or who cooperate in good faith with inquiries or investigations of research misconduct.

• *Safeguards for Respondents.* VA policies and procedures will include provisions for protecting the rights of those who are the subject of research misconduct allegations, including timely notification, reasonable access to the data and other evidence supporting the allegations, and the opportunity to respond to allegations, evidence, and proposed findings of research misconduct (if any).

• *Objectivity, Fairness, and Expertise.* VA policies and procedures will include provisions for ensuring objectivity, fairness, and expertise in the review of allegations.

• *Timeliness.* VA policies and procedures will include provisions establishing reasonable time limits for the conduct of the inquiry, investigation, adjudication, and appeal phases (if any), with allowances for appropriate extensions.

• *Confidentiality during the Inquiry, Investigation, and Decision-Making Process.* VA policies and procedures will place limits on public disclosure of the identity of respondents and informants consistent with a fair and thorough investigation and as allowed by law.

V. *VA Administrative Actions.* The VA will consider the seriousness of the misconduct in deciding what administrative actions are appropriate. If it believes that criminal or civil fraud violations may have occurred, the VA