

Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form 8840, Closer Connection Exception Statement for Aliens.

DATES: Written comments should be received on or before August 23, 1996 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Closer Connection Exception Statement for Aliens.

OMB Number: 1545-1410.

Form Number: Form 8840.

Abstract: Form 8840 is used by an alien individual, who otherwise meets the substantial presence test, to explain the basis of the individual's claim that he or she is a nonresident of the United States by reason of the closer connection exception described in Reg. sec. 301.7701(b)-2.

Current Actions: There are no changes being made to this form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents: 350,000.

Estimated Time Per Respondent: 2hrs. 10 min.

Estimated Total Annual Burden Hours: 756,000.

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: June 13, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-15927 Filed 6-21-96; 8:45 am]

BILLING CODE 4830-01-P

Proposed Collection; Comment Request for Form 1099-A

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 Form 1099-A, Acquisition or Abandonment of Secured Property.

DATES: Written comments should be received on or before August 23, 1996 to be assured of consideration.

ADDRESSES: Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the form(s) and instructions should be directed to Martha R. Brinson, (202) 622-3869, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Acquisition or Abandonment of Secured Property.

OMB Number: 1545-0877

Form Number: Form 1099-A

Abstract: Form 1099-A is used by persons who lend money in connection with a trade or business, and who acquire an interest in the property that is security for the loan or who have reason to know that the property has been abandoned, to report the acquisition or abandonment.

Current Actions: There are no changes being made to this form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Business or other for-profit organizations

Estimated Number of Respondents: 15,800.

Estimated Time Per Respondent: 3 hrs. 39 min.

Estimated Total Annual Burden Hours: 57,600.

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: June 13, 1996.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 96-15928 Filed 6-21-96; 8:45 am]

BILLING CODE 4830-01-U

Bureau of the Public Debt

Privacy Act of 1974; Computer Matching Program

AGENCY: Bureau of the Public Debt, Department of the Treasury.

ACTION: Notice of computer matching program between the Bureau of the Public Debt, Department of the Treasury, and the United States Postal Service.

SUMMARY: Subsection (o) of the Privacy Act of 1974, as amended by the Computer Matching and Privacy Protection Act of 1988 (Pub. L. 100-503) requires agencies to publish advance notice of computer matching programs as a means of informing the public of plans to conduct computer matches.

DATES: Comments must be received on or before July 24, 1996. Unless comments are received that result in a contrary determination, the matching program covered by this notice will begin no sooner than 40 days after this notice, report, and a copy of the matching agreement, as approved by the Data Integrity Boards of both agencies have been sent to the Congress and the Office of Management and Budget (or later if there are objections to the agreement), or 30 days after publication

of this notice in the Federal Register, whichever date is later.

ADDRESS: Comments may be mailed to Jimmy Phillips, Debt Collection Officer, Bureau of the Public Debt, PO Box 1328, Parkersburg, West Virginia 26101-1328.

FOR FURTHER INFORMATION CONTACT: Jimmy L. Phillips, Debt Collection Officer, Bureau of the Public Debt, (304) 480-5110.

SUPPLEMENTARY INFORMATION: The Bureau of the Public Debt (Public Debt), Department of the Treasury, proposes to conduct a computer matching program with the United States Postal Service (USPS). The matching program will compare USPS payroll and Public Debt debtor records to identify USPS employees delinquent to the Federal Government under programs administered by Public Debt. When voluntary payment is not forthcoming, Public Debt will request offset of those debts under the offset provisions of the Debt Collection Act of 1982 (Pub. L. 97-365).

Set forth below is a description of the computer matching program proposed by this notice in compliance with OMB Circular A-130, Appendix I, "Federal Agency Responsibility for Maintaining Records about Individuals," dated February 8, 1996.

Notice of Computer Matching Program:

Bureau of the Public Debt, Department of the Treasury, and the United States Postal Service (Comparing Public Debt Debtor Records and USPS Payroll Records).

Recipient agency:

The United States Postal Service (USPS).

Source agency:

Bureau of the Public Debt (Public Debt)

Purpose of the Matching Program:

This matching program will compare USPS payroll and Public Debt delinquent debtor files to identify USPS employees who may owe delinquent debts to the Federal Government under programs administered by Public Debt. The pay of an employee identified and verified as a delinquent debtor may be offset under the provisions of the Debt Collection Act of 1982 when voluntary repayment is not forthcoming.

Legal Authorities Authorizing Operation of the Match:

This matching program will be undertaken under the authority of the Debt Collection Act of 1982, as amended (Pub. L. 97-365); 31 U.S.C. Chapter 37, Subchapter I (General) and Subchapter

II (Claims of the United States Government), 31 U.S.C. 3711 Collection and Compromise, 31 U.S.C. 3716 Administrative Offset; 5 U.S.C. 5514 Installment Deduction for Indebtedness (Salary Offset); 4 CFR Chapter II Federal Claims Collection Standards (General Accounting Office—Department of Justice), 550.1101—550.1108 Collection by Offset from Indebted Government Employees (OPM); 31 CFR Part 5, Subparts B and D (Department of the Treasury) which authorize Federal agencies to offset a Federal employee's salary as a means of satisfying delinquent debts owed to the United States.

Categories of Individuals Matched and Identification of Records Used:

The system of records maintained by the participant agencies under the Privacy Act of 1974, as amended, from which records will be disclosed for this matching program are:

1. USPS will use records from its "Finance Records—Payroll System, USPS 050.020" containing payroll records for approximately 800,000 current employees. Disclosure will be made pursuant to routine use No. 24 of USPS 050.020, which was last published in 57 FR 57515, dated December 4, 1992.
2. Public Debt will provide extracts from six Privacy Act systems of records containing records about approximately 1,800 debtors, full descriptions of which were last published in the Federal Register on November 9, 1995. Disclosure will be made from:
 - (1) "Personnel and Administrative Records—Treasury/BPD .001" (60 FR 56865), routine use No. 7;
 - (2) "United States Savings Type Securities—Treasury/BPD .002" (60 FR 56868), routine use No. 14;
 - (3) "United States Securities (Other than Savings Type Securities)—Treasury/BPD .003" (60 FR 56870), routine use No. 14;
 - (4) "Treasury Integrated Management Information System (TIMIS)—Treasury/DO .002 (60 FR 56651), routine use No. 15;
 - (5) "Treasury Integrated Financial Management and Revenue System—Treasury/DO .210 (60 FR 56675), routine use No. 11; and
 - (6) "Telephone Call Detail Records—Treasury/DO .211" (60 FR 56677), routine use No. 11.

Description of the Matching Program:

Public Debt will provide to USPS a data extract containing the names and social security numbers (SSNs) of its debtors. By computer, the USPS will compare this information with its payroll file, establishing matched individuals (i.e., "hits") on the basis of like SSNs. For each matched individual,

the USPS will provide to Public Debt the following information: name, SSN, home address, date of birth, work location, and employee type (permanent or temporary). The identity and debtor status of an individual will be verified by Public Debt by manually comparing the "hit" file with Public Debt's debtor files; conducting independent inquiries when necessary to resolve questionable identities; and reviewing records of the suspected debtor's account to confirm that the debt is still in a non-pay status without resolution.

Due process procedures will be provided by Public Debt to matched individuals consisting of: (1) Verification of the debt; (2) 30-day written notice to the debtor explaining the debtor's rights; (3) provision for the debtor to examine and copy Public Debt's documentation of the debt; (4) provision for the debtor to seek Public Debt's review of the debt; (5) opportunity for a hearing before an individual who is not under the supervision or control of Public Debt; and (6) opportunity for the debtor to enter into a written agreement satisfactory to Public Debt for repayment. Only after Public Debt has afforded the debtor these opportunities and certified over the signature of an authorized agency official that all due process procedures have been followed will steps be taken to effect involuntary offset.

Beginning and Ending Dates of the Matching Program:

The matching program is expected to begin in June 1996, but no sooner than 40 days after transmittal of this notice, computer matching agreement, and report to the Congress and the Office of Management and Budget and to continue in effect for a period not to exceed 18 months (December 1997). The agreement may be extended for an additional 12 months beyond that if, within three months prior to the actual expiration date of the matching agreement, the Data Integrity Boards of both the USPS and the Treasury Department find that the computer matching program can be conducted without change and each party certifies that the matching program has been conducted in compliance with the matching agreements.

Dated: June 18, 1996

Ida Hernandez

Acting Deputy Assistant Secretary
(Administration)

[FR Doc. 15997 Filed 6-21-96; 8:45 am]

Billing Code: 4810-40-F