

Estimated Number of Respondents/Recordkeepers: 1,000,000.
Estimated Burden Hours Per Respondent/Recordkeeper:
 Recordkeeping—1 hr., 59 min.
 Learning about the law or the form—42 min.

Preparing the form—1 hr., 0 min.
 Copying, assembling and sending the form to the IRS—14 min.

Frequency of Response: On occasion.
Estimated Total Reporting/Recordkeeping Burden: 1,042,400 hours.

OMB Number: 1545-1552.

Form Number: IRS Form 8839.

Type of Review: Extension.

Title: Qualified Adoption Expenses.

Description: Section 23 of the Internal Revenue Code allows taxpayers to claim a nonrefundable tax credit for qualified adoption expenses paid or incurred by the taxpayer. Code section 137 allows taxpayers to exclude amounts paid or expenses incurred by an employer for the qualified adoption expenses of the employee which are paid under an adoption assistance program. Form 8839 is used to figure the credit and/or exclusion.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 50,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping—46 min.
 Learning about the law or the form—20 min.

Preparing the form—1 hr., 31 min.

Copying, assembling, and sending the form to the IRS—35 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 159,500 hours.

Clearance Officer: Garrick Shear, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, NW, Washington, DC 20224.

OMB Reviewer: Alexander T. Hunt (202) 395-7860, Office of Management and Budget, Room 10202, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.
 [FR Doc. 99-2704 Filed 2-4-99; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 99-13

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 Revenue Procedure 99-13, Section 403(b) Plan Corrections and Closing Agreements.

DATES: Written comments should be received on or before April 6, 1999 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 revenue procedure should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Section 403(b) Plan Corrections and Closing Agreements.

OMB Number: 1545-1645.

Revenue Procedure Number: Revenue Procedure 99-13.

Abstract: This revenue procedure provides a comprehensive system of correction programs and procedures for an employer that offers an employee retirement plan that is intended to satisfy the requirements of Internal Revenue Code section 403(b), but has failed to satisfy those requirements because of operational, demographic, or eligibility failures. This system permits an employer to correct these failures, and thereby provide its employees with retirement benefits on a tax-favored basis.

Current Actions: There are no changes being made to the revenue procedure at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions, and state, local or tribal governments.

Estimated Number of Respondents: 500.

Estimated Time Per Respondent: 3 hrs., 48 mins.

Estimated Total Annual Burden Hours: 1,899.

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: January 26, 1999.

Garrick R. Shear,

IRS Reports Clearance Officer.

[FR Doc. 99-2696 Filed 2-4-99; 8:45 am]

BILLING CODE 4830-01-U

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974, New Routine Use Statement

AGENCY: Department of Veterans Affairs.

ACTION: Notice; New routine use statement.

SUMMARY: As required by the Privacy Act of 1974, 5 U.S.C. 552a(e), notice is hereby given that the Department of Veterans Affairs (VA) is adding a new routine use to the system of records entitled "Veterans and Beneficiaries Identification and Records Location Subsystem—VA" 38VA23.

DATES: Interested persons are invited to submit written comments, suggestions, or objections regarding the new routine use. All relevant material received

before March 8, 1999, will be considered. All written comments received will be available for public inspection at the Office of Regulations Management (02D), 810 Vermont Ave., NW., Room 1158, Washington, DC 20420, only, between 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 routine use included herein is effective 30 days after publication in the **Federal Register**.

ADDRESSES: Written comments concerning the new routine use may be mailed to the Director, Office of Regulations Management (O2D), 810 Vermont Avenue, NW., Washington, DC 20420.

FOR FURTHER INFORMATION CONTACT: Bill Lanson, Legal Consultant, Compensation and Pension Service, Veterans Benefits Administration, 810 Vermont Avenue, NW., Washington, DC 20420, (202) 273-7267. The Internet e-mail address for Mr. Lanson is capblans@vba.va.gov.

SUPPLEMENTARY INFORMATION: The Department of Veterans Affairs (VA) has decided, as a matter of policy, to provide to National and State Veterans Service Organizations access to information contained in the Benefits Delivery Network (BDN) concerning which organization or individual holds a Power of Attorney to represent a claimant even though the service organization accessing the information does not hold a Power of Attorney for the claimant in question. VA will also provide access to information that a claimant does not have a recognized power of attorney, when such is the case.

Currently, a veteran may ask a veterans' service organization for assistance with a claim for benefits by executing a power of attorney naming the organization as the veteran's representative for purposes of prosecuting his or her claim. Some veterans represent themselves in claim matters. If a veteran names a service organization as his or her representative, the service organization may obtain information concerning the claimant from the BDN in order to assist the veteran with the veteran's claim.

At present, unless a claimant has provided a service organization with a power of attorney, that organization cannot obtain any information concerning the claimant from the Benefits Delivery Network (BDN) because of the restrictions of the Privacy Act. This includes information that the

claimant does not have an appointed power of attorney or the name of the organization or individual who has been given a power of attorney for the claimant.

Sometimes, a veteran may later ask another service organization either for information on the status of the claim or for assistance. Also, a veteran who is not represented by a service organization may ask one for information about his or her claim. In either case, the service organization that the veteran has asked for help cannot access information on the veteran's claim on the BDN, and, therefore, cannot tell the veteran anything about the veteran's claim or its status or assist the veteran with the claim.

If the service organization is provided information through BDN as to who has been provided a power of attorney, it will permit the service organization being contacted to direct the claimant to his or her appointed representative. Alternatively, if the claimant does not have an appointed power of attorney, it will enable the service organization to inform the claimant what he or she must do to obtain representation or to direct the claimant to seek assistance from regional office employees.

VA has determined that the release of information under the circumstances described above is a necessary and proper use of the information in this system of records and that the specific routine use proposed for the transfer of this information is appropriate.

An altered system of records report and a copy of the revised system notice have been sent to the House of Representatives Committee on Government Reform and Oversight, the Senate Committee on Governmental Affairs, and the Office of Management and Budget (OMB) as required by 5 U.S.C. 552a(r) and guidelines issued by OMB (59 FR 37906, 37916-18 (7-25-94)).

The proposed routine Use will be added to the system of records entitled "Veterans and Beneficiaries Identification and Records Location Subsystem—VA." 38VA23 published at 49 FR 38095, August 26, 1975, and amended at 41 FR 11631, March 19, 1976, 43 FR 23798, June 1, 1978, 45 FR 77220, November 21, 1980, 47 FR 367, January 5, 1982, 48 FR 45491, October 5, 1983, 50 FR 13448, April 4, 1985, 60 FR 32210, June 20, 1995, and 63 FR 7196, February 12, 1998, is amended by adding the information as shown below:

* * * * *

20. The power of attorney of a claimant for VA benefits or the information that a power of attorney has

not been appointed by the claimant may be disclosed from the Benefits Delivery Network to any recognized veterans service organization even though the service organization does not hold a current power of attorney for the claimant.

Approved: January 11, 1999.

Togo D. West, Jr.,

Secretary of Veterans Affairs.

Report of Intention To Alter Federal Notice of System of Records for "Veterans and Beneficiaries Identification and Records Location Subsystem—VA" (38VA23)

Purpose

Amending this system of records will provide National and State Veterans Service Organizations with access to information contained in the Benefits Delivery Network (BDN) concerning which organization or individual holds a power of attorney to represent a claimant even though the service organization accessing the information does not hold a power of attorney for the claimant in question. VA will also provide the service organizations with access to information contained in the BDN that a claimant does not have a power of attorney, when such is the case.

Authority

"Veterans and Beneficiaries Identification and Records Location Subsystem—38VA23"

Probable Privacy Impact

This routine use will have minimal effect on the privacy rights of individuals. The change will provide information to the service organization contacted to enable it to direct the claimant to his or her appointed power of attorney. Alternatively, if the claimant does not have an appointed power of attorney, it will enable the service organization to inform the claimant what he or she must do to obtain representation or to direct the claimant to seek assistance from regional office employees. No other information concerning the claimant or his or her claim will be provided to the service organization unless that organization obtains a power of attorney from the claimant.

Risk Assessment

VA will safeguard individual records as required by the Privacy Act of 1974. Physical access to the computer rooms with the VA facility (VA regional office or medical facility) is generally limited to appropriate locking devices and restricted to authorized VA employees

and vendor personnel. Access to the VA Automation Center (VAC) in Austin, Texas is restricted to VAC employees, custodial personnel, Federal Protective Service, and other security personnel. Access to the automated VA records by VA employees and authorized representatives of claimants requires clearance by the site security officer. Electronic access to data is controlled by a series of individually unique passwords/codes as a part of each data message, and employees and service

organization personnel are limited to only that information in the file(s) that is needed in the performance of their official duties.

Routine Uses

This new routine use enables VA to provide National and State Veterans Service Organizations with access to information contained in the Benefits Delivery Network (BDN) concerning which organization or individual holds a power of attorney to represent a claimant even though the service

organization accessing the information does not hold a power of attorney for the claimant in question. VA will also provide access to information contained in the BDN that a claimant does not have a power of attorney, when such is the case.

Information Collection Requirements

This amendment requires no new information collection requirements.

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