

Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: U.S. Income Tax Return of a Foreign Corporation.

OMB Number: 1545-0126.

Form Number: 1120-F.

Abstract: Form 1120-F is used by foreign corporations that have investments, or a business, or a branch in the U.S. The IRS uses Form 1120-F to determine if the foreign corporation has correctly reported its income, deductions, and tax, and to determine if it has paid the correct amount of tax.

Current Actions: There are no changes being made to the 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: 21,618.

Estimated Time Per Respondent: 225 hours, 22 minutes.

Estimated Total Annual Burden Hours: 4,872,049.

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: June 5, 2002.

Glenn P. Kirkland,

IRS Reports Clearance Officer.

[FR Doc. 02-14829 Filed 6-11-02; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

Rehabilitation Research and Development Service Scientific Merit Review Board; Notice of Meeting

The Department of Veterans Affairs gives notice under Public Law 92-463 (Federal Advisory Committee Act) that a meeting of the Rehabilitation Research and Development Service Scientific Merit Review Board will be held at the Crowne Plaza Hotel, 1001 14th Street, NW., Washington, DC, on July 24-25, 2002. The sessions on July 24 and July 25, 2002, are scheduled to begin at 8 a.m. and end at 6:30 p.m. The purpose of the meeting is to review rehabilitation research and development applications for scientific and technical merit and to make recommendations to the Director, Rehabilitation Research and Development Service, regarding their funding.

The meeting will be open to the public for the July 24 session from 8 a.m. to 9 a.m. for the discussion of administrative matters, the general status of the program, and the administrative details of the review process. On July 24, from 9 a.m. through July 25, the meeting is closed during which the Board will be reviewing research and development applications.

This review involves oral comments, discussion of site visits, staff and consultant critiques of proposed research protocols, and similar analytical documents that necessitate the consideration of the personal qualifications, performance and competence of individual research investigators. Disclosure of such information would constitute a clearly unwarranted invasion of personal privacy. Disclosure would also reveal research proposals and research underway which could lead to the loss of these projects to third parties and thereby frustrate future agency research efforts.

Thus, the closing is in accordance with 5 U.S.C. 552b(c)(6) and (c)(9)(B) and the determination of the Secretary of the Department of Veterans Affairs under Sections 10(d) of Public Law 92-463 as amended by Section 5(c) of Public Law 94-409.

Those who plan to attend the open session should contact Ms. Victoria Mongiardo, Program Analyst,

Rehabilitation Research and Development Service (122P), Department of Veterans Affairs, 810 Vermont Ave., NW., Washington, DC 20420, (Phone: 202-408-3684) at least five days before the meeting.

Dated: May 30, 2002.

By Direction of the Secretary.

Nora E. Egan,

Committee Management Officer.

[FR Doc. 02-14684 Filed 6-11-02; 8:45 am]

BILLING CODE 8320-01-M

DEPARTMENT OF VETERANS AFFAIRS

Draft Information Quality Guidelines

AGENCY: Office of Information and Technology, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Office of Information and Technology (OI&T), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed Information Quality Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility, and Integrity of Information Disseminated by VA. This notice solicits comments on procedures to obtain correction of information disseminated by VA.

DATES: Written comments and recommendations on the proposed guidelines should be received on or before July 2, 2002.

ADDRESSES: Submit written comments on VA Guidelines to Denise McLamb, Department of Veterans Affairs, 810 Vermont Avenue, NW, Washington, DC 20420, FAX (202) 273-5981 or e-mail: 515.pocs@mail.va.gov.

FOR FURTHER INFORMATION CONTACT: Denise McLamb at (202) 273-8030.

SUPPLEMENTARY INFORMATION: VA has developed information resources management procedures for reviewing and substantiating (by documentation or other means selected by the agency) the quality (including the objectivity, utility, and integrity) of information before it is disseminated. In addition, VA will establish administrative correction procedures allowing affected persons to seek and obtain, where appropriate, correction of information disseminated by VA that does not comply with the Office of Management and Budget or VA guidelines. VA will apply these standards with flexibility in a manner appropriate to the nature and timeliness of information to be disseminated and incorporate them into existing VA information resources

management and administrative practices.

The guidelines are also available at www.va.gov/oirm/s515.

By direction of the Secretary.

Genie McCully,

Acting Director, Information Management Service.

Draft Information Quality Guidelines

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Guidelines for Ensuring and Maximizing the Quality, Objectivity, Utility and Integrity of Information Disseminated

Introduction

The Office of Management and Budget (OMB) requires VA to prepare draft guidelines to ensure the quality of information disseminated by the Department and to make the guidelines available for public comment by early May 2002. This is in response to Section 515 requirements of the Treasury and General Government Appropriations Act for Fiscal Year 2001 (Pub. L. 106–554; H.R. 5658). Section 515 directs OMB to issue Government-wide guidelines that provide policy and procedural guidance to Federal agencies for disseminating information.

The guidelines will apply flexible, appropriate, timely quality standards to the review and substantiation of data and information before it is disseminated to the public. They will be incorporated into existing VA information resources management and administrative practices and will include an administrative procedure to allow affected persons to seek and obtain corrected information. VA will report annually, beginning January 1, 2004, to the Director of OMB, the number and nature of complaints or corrections, and the resolutions issued.

These guidelines are subject to the Paperwork Reduction Act (PRA) of 1995 (44 U.S.C. Chapter 35); OMB Circular

A–130; Freedom of Information Act (FOIA) (5 U.S.C. 552); the Computer Security Act of 1987; and VA Directive 6102, Internet/Intranet Services.

II. Policy

VA will ensure and maximize the quality, objectivity, utility, and integrity of information it disseminates to the public. Additional levels of quality standards may be adopted as appropriate for specific categories of information.

III. Implementation

These guidelines apply to all information that VA disseminates on or after October 1, 2002. The administrative process for correcting information may be used on or after October 1, 2002, regardless of when the Department first disseminated the information.

VA's Assistant Secretary for Information and Technology/Chief Information Officer (CIO) serves as the Department official charged with oversight of these guidelines. VA officials are responsible for distributing these guidelines and any modifications hereafter to appropriate offices within their organizations.

A. Scope

The guides apply to all information disseminated by VA (except as noted in section C) to the public in all forms of media, e.g., printed and electronic (the Internet and other technologies). Information disseminated products include books, papers, CD-ROMs, electronic documents, or other documentary material.

The guidelines apply to information disseminated by VA from a web page except for requests for corrections of typographical errors, web page malfunctions, or non-VA hyperlinks from VA's website.

VA will apply a higher quality standard for "influential" information that has a capacity to cause an adverse or financial impact on public policy or legislative matters relative to services provided to veterans. The more important the information, the higher the standard that is applied, e.g., influential scientific, financial or statistic information.

As recommended by OMB, in some cases, when VA-disseminated information is collected from a variety of sources, the Department will ensure the information is regularly updated, revised and held in strict confidence. In such cases, the essence of the guidelines will still apply.

The guidelines will be applied in a common sense and workable manner.

They will not impose unnecessary administrative burdens that would inhibit VA organization from taking advantage of the Internet and other technologies to disseminated information to the public.

B. Application

VA Administrations and Staff Offices will develop processes for reviewing the quality of information before it is disseminated. VA offices will treat information quality as an integral part of the development of information, including creation, collection, maintenance, and dissemination, and will substantiate the quality of information disseminated through documentation or other means appropriate to the information. The originating offices will use integral peer reviews and other review mechanisms to ensure that disseminated information is objective, unbiased and accurate in both presentation and substance.

VA will apply reproducibility standards to original and supporting data. VA organizations will be flexible in determining what constitutes "original and supporting" data. When original or supporting data must be generate, sound statistical methods will be applied. VA will apply a consistent reproducibility standard to transparency for how analytical results are generated (e.g., specific data used, various assumptions employed, specific analytical methods used, and statistical procedures employed). These methods will allow any qualified person to conduct an independent re-analysis, if necessary. This independent re-analysis should produce substantially the same results as the original research.

In cases where reproducibility may not occur due to other compelling interests, (i.e., ethical, feasibility, or confidentiality constraints), VA will: (1) perform robustness checks appropriate to the importance of the information involved (e.g., determining whether a specific statistic is sensitive to the choice of analytical method and the accompanying information disseminated); and (2) address the degree that reproducibility will be limited by the confidentiality of underlying data. VA will address ethical, feasibility, and confidentiality issues with care. Reproducibility of data is limited by the requirement that VA comply with federal confidentiality statutes, such as the Privacy Act, 5 U.S.C. 552a, and 38 U.S.C. 5701, 5705, and 7332.

C. Exceptions

The guidelines do not apply to the dissemination of information limited to

Government employees or Department contractors or grantees, intra- or inter-Department use or sharing of Government information. They do not apply to correspondence with individuals, press release, archival records, library holdings, public filings, subpoenas, or adjudicative processes. Also not covered by these guidelines are responses to requests for Department records under the Freedom of Information Act, the Privacy Act, the Federal Advisory Committee Act, or other similar laws.

The guidelines are not designed for individuals who are seeking corrections of personal information or information related to death and disability payments, education, home loans, disability, medical care, insurance, burial and survivor, benefits or related information pertaining to specific VA claims, benefits records, or services delivered. Information pertaining to VA services can be obtained by calling VA's toll-free number at 1-800-827-1000.

The guidelines generally do not govern a third-party's dissemination of information (the exception being where the Department is essentially using the third-party to disseminate information on the Department's behalf).

The guidelines do not apply to opinions, if it is clear that what is being offered is someone's opinion, rather than fact or the Department's views.

Also excluded from the definition of dissemination are responses for FOIA requests and some scientific research (see section on "Third Party Dissemination").

D. Policy for Release of Information

Under the Freedom of Information Act requirements, VA's policy is to disclose its records upon request, except for those records that are protected from disclosure by law.

E. Third-Party Dissemination

If VA disseminates information prepared by an outside party in a manner that reasonably suggests that VA agrees with the information, the appearance of having the information represent VA's views makes the information subject to these guidelines.

By contrast, VA does not "initiate" the dissemination of information when Federally-employed scientists, Federal grantees, or contractors publish and communicate their research findings in the same manner as their academic colleagues. This applies even though VA has funded the research and may retain ownership or other intellectual property rights.

If VA, through a procurement contract or a grant, provides for a person to

conduct research, and VA directs the person to disseminate the results (or VA reviews and approves the results before dissemination), then VA has "sponsored" the dissemination of this information, and the information is subject to these guidelines.

By contrast, if VA provides funding to support research, and if the researcher (not VA) decides to disseminate the results and determines the content and presentation of the dissemination, then VA has not "sponsored" the dissemination. The information is not subject to these guidelines even though VA has funded the research and may retain ownership or other intellectual property rights.

To avoid confusion regarding whether the Department is sponsoring the dissemination, the researcher should include an appropriate disclaimer in the publication or speech to the effect that the "views are mine, and do not necessarily reflect the views" of VA. On the other hand, subsequent VA dissemination of such information requires that the information adhere to VA's information quality guidelines.

F. Peer Review Process

VA will use many types of peer reviews. Transparency is important for peer review, and VA's guidelines set minimum standards for the transparency of VA-sponsored peer review. If data and analytical results have been subjected to formal independent, external peer review, the information may generally be presumed to be of acceptable objectivity. The intensity of peer reviews will be commensurate with the significance of the risk or its management.

Peer reviewers must be selected primarily on the basis of technical expertise, be expected to disclose to VA prior technical/policy positions they may have taken on the issues at hand, be expected to disclose to VA their sources of personal and institutional funding (private or public sector), and conduct their reviews in an open and rigorous manner.

As an organization responsible for dissemination of vital health and medical information, VA will interpret reproducibility and peer-review standards in a manner appropriate to assure timely flow of vital information and VA to medical providers, patients, health agencies and the public. VA may temporarily waive information quality standards in urgent situations (e.g., imminent threats to public health or homeland security) in accordance with the latitude specified in VA's guidelines.

When VA disseminates analyses of risks of human health, safety, and the environment, if at all, it will apply the quality principles applied by Congress to risk information used and disseminated pursuant to the Safe Drinking Water Act Amendments of 1996 (42 U.S.C. 300g-1(b)(3)(A) & (B)) to the extent feasible.

IV. Administrative Correction Procedures

An administrative process is available allowing affected persons to seek and obtain, where appropriate, timely correction of information that does not meet the stated guidelines. The correction and appeal processes have been designed to be flexible, appropriate in nature, and timely in responding to a request for correction. It is available for genuine and valid requests for correction of information that does not meet the stated guidelines.

A. Information Correction Process

If an affected person believes that disseminated information is not accurate, clear, complete or unbiased, he or she may challenge or submit a complaint by written correspondence or via VA's homepage:

1. Write to: Director, Information Management Service (045A4), Department of Veterans Affairs, 810 Vermont Avenue, N.W., Washington, DC 20420. In submitting written requests, the envelope and the request both should be clearly marked "Section 515 Complaint"; or

2. Access VA's homepage at www.va.gov and select the "Contact VA" link that appears at the bottom of the page.

Requests for correction of information will be routed to the appropriate VA Administration or Staff Office for review. VA will respond to all requests for corrections within 45 working days of receipt. If the VA office receiving the complaint determines that the request does not adequately and reasonably describe the disseminated information source, the correspondent will be advised that additional information is needed. If the challenged information is determined to be correct or valid, the correspondent will be provided with a statement as to why the request for correction is not acted upon and how to file an appeal.

B. Information Appeal Process

If affected persons who request corrections of information do not agree with VA's decision (including the corrective action, if any), they may file an appeal in writing within 60 days to the office indicated in the denial

correspondence. The envelope and reconsideration request both should be clearly marked "Information Correction Reconsideration Request." It is important that correspondents state why they disagree. The appropriate VA organization will review the appeal and act upon the request for reconsideration. The correspondent will be notified whether the request was granted or denied and what corrective action, if any, VA will take on the appeal.

To ensure objectivity, the VA organization that originally disseminated the information does not have responsibility for both the initial response and any subsequent appeal. In addition, if VA believes other agencies may have an interest in the appeal, VA will consult with those other agencies about their possible interest.

C. Administrative Management of Corrected Records

Corrective actions will vary. Possibilities include immediate correction or replacement of information on the Department of Veterans Affairs website (<<http://www.va.gov/>>), revision of subsequent issues of recurring products, and issuance of errata for printed reports and other data products.

V. Reporting Requirements to OMB

On October 1, 2002, the final guidelines for information quality disseminated by VA will be submitted to OMB and posted on VA's website.

On January 1, 2004, VA will electronically submit an annual fiscal report to OMB, with a recurring report due on January 1 each year thereafter. The report will provide information (both quantitative and qualitative where appropriate) on the number, nature, and resolution of complaints received by VA regarding its perceived or confirmed failure to comply with OMB and VA guidelines.

VI. Definitions

A. "Affected" persons are those who may benefit or be harmed directly by the dissemination information. These guidelines are not designed for individuals to seek corrections of personal information or information related to personal services, benefits, or claims for benefits.

B. "Dissemination" of information means VA-initiated or sponsored distribution of information to the public.

C. "Influential" information is determined when VA can reasonably discern that dissemination of information will, or does have, a clear and substantial impact on important

public policies or important private section decisions. This type of information must have a significant impact on VA's public policy or legislative matters relative to delivery of veterans' benefits or health care services. VA's influential information includes the following categories:

1. Statistical information obtained from original data collections; administrative records; compilations of data from primary sources such as forecasts and estimates derived from statistical models, expert analyses, data collection, and analysis and interpretations of statistical information.

2. Financial information referring to Government revenues and expenditures.

3. Scientific information designating the method of research in which a hypothesis, formulated after systematic, objective collection of data is tested empirically (relying on experiment and observation rather than theory).

D. "Information," for purposes of these guidelines, including the administrative correction/appeal procedures, means any communication or representation of knowledge such as facts or data, in any medium or form, including textual, numerical, graphic, cartographic, narrative, or audiovisual forms. This definition does not include:

1. Opinions, where the presentation makes clear that the statements are subjective opinions, rather than facts, or a determination of the Department. However, any underlying information published by the Department upon which the opinion is based may be subject to these guidelines;

2. Information originated by, and attributed to, non-Department sources, provided the Department does not expressly rely upon that information. Examples include: information reported and duly attributed in materials prepared and disseminated by the Department's hyperlinks on the Department's website to information that others disseminated; and reports of advisory committees and international organizations published on the Department's website;

3. Statements related solely to the internal personnel rules and practices of Department and other materials produced for Department employees, contractors, agents or alumni;

4. Descriptions of VA, its responsibilities and its organizational components;

5. Statements, the modification of which might cause harm to national security, including harm to the national defense or foreign relations of the United States and statements of U.S. foreign policy;

6. Materials covered by the United States Information and Educational Exchange Act of 1948 (the Smith-Mundt Act), 22 U.S.C. Sec. 1416-1a (Ban on domestic activities);

7. Testimony of Department officials in court, to administrative bodies, or to Congress;

8. Investigatory material compiled pursuant to U.S. law or for law enforcement purposes in the United States or abroad; or

9. Statements which are, or which reasonably may be expected to become, part of subpoenas or adjudicative processes, the subject of litigation, or other dispute resolution proceedings.

E. "Quality" is the encompassing term of which "utility," "objectivity," and "integrity" are constituents. VA applies these terms to the guidelines as follows:

1. "Utility" refers to the usefulness of the information to the intended users.

VA will achieve utility by staying informed of information needs and developing new data, models, and information products where appropriate.

2. "Objectivity" focuses on whether the disseminated information is being presented in an accurate, clear, complete, and unbiased manner, and as a matter of substance, is accurate, reliable, and unbiased. VA will achieve objectivity by using reliable data sources and sound analytical techniques, and preparing information products that are carefully reviewed and use proven methods by qualified people. The objectivity standard will not override other compelling interests such as privacy, intellectual property, and other confidentiality protections.

3. "Integrity" refers to the protection of VA information from unauthorized, unanticipated, or unintentional access or revision to ensure that the information remains authentic and is not compromised. To ensure the integrity of information that the Department collects, administers, and disseminates, VA has implemented rigorous information security controls to protect its information systems and resources. VA protects the confidentiality of its sensitive information by implementing security policies, programs, and procedures mandated by Federal law and guidance. These Department-wide activities comply with the statutory requirements created to protect sensitive information gathered and maintained on individuals by the Federal Government. These requirements are contained in the following Federal information security laws and regulations:

- Clinger-Cohen Act of 1996.
- Computer Security Act of 1987 (Pub. L. 100-235).

- Government Information Security Reform Act (GISRA) (Pub. L. 106–398, Title X, Subtitle G).

- Health Insurance Portability and Accountability Act of 1996 (HIPAA).

- OMB Circulars A–123, A–127, and A–130 and their appendices.

- Paperwork Reduction Act of 1995.

- Privacy Act of 1974.

F. “Reproducibility” means that information is capable of being substantially reproduced with essentially the same result, subject to an

acceptable degree of imprecision or margin. With respect to analytical results, “capable of being substantially reproduced” means that independent analysis of the original or supporting data using identical methods would generate similar analytical results.

G. “Transparency” refers to the clear, obvious and precise nature of the information. When VA disseminates influential information, a high degree of transparency about data and methods

will be maintained to facilitate its reproducibility by qualified third parties. Methods to implement VA’s guidelines will be transparent by providing documentation, ensuring quality by reviewing underlying methods used in developing data, consulting (as appropriate) with experts and users, and keeping users informed about corrections and revisions.

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