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: September 10, 2008.

Glenn P. Kirkland,
IRS Reports Clearance Officer.

[FR Doc. E8–22396 Filed 9–23–08; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

[REG–209827–96 and REG–111672–99]

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 an existing final regulation, REG–209827–96 and REG–111672–99 (TD 8834), Treatment of Distributions to Foreign Persons Under Sections 367(e)(1) and 367(e)(2), OMB Number: 1545–1487. Regulation Project Number: REG–209827–96 and REG–111672–99.

Abstract: Sections 367(e)(1) and 367(e)(2) provide for gain recognition on certain transfers to foreign persons under sections 355 and 332. Section 6038B(a) requires U.S. persons transferring property to foreign persons in exchanges described in sections 332 and 355 to furnish information regarding such transfers. This information is used by the Internal Revenue Service to verify whether a taxpayer is entitled to an exemption from income tax.

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.

Estimated Number of Respondents: 217.

Estimated Time per Respondent: 11 hours, 23 minutes.

Estimated Total Annual Burden Hours: 2,471.

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: September 12, 2008.

Glenn Kirkland,
IRS Reports Clearance Officer.

[FR Doc. E8–22428 Filed 9–23–08; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF VETERANS AFFAIRS

Privacy Act of 1974; System of Records

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of establishment of new system of records.

SUMMARY: The Privacy Act of 1974 (5 U.S.C. 552a(d)(4)) requires that all agencies publish in the Federal Register a notice of the existence and character of their systems of records. Notice is hereby given that the Department of Veterans Affairs (VA) is establishing a new system of records entitled “Library Network (VALNET)–VA” (136VA19E).

DATES: Comments on this new system of records must be received no later than October 24, 2008. If no public comment is received, the new system will become effective October 24, 2008.

ADDRESSES: Written comments concerning the proposed new system of records may be submitted by: mail or hand-delivery to Director, Regulations Management (02REG), Department of Veterans Affairs, 810 Vermont Avenue, NW., Room 1068, Washington, DC 20420; fax to (202) 273–9026; or e-mail to “VArequisitions@mail.va.gov.” All comments received will be available for public inspection in the Office of Regulation Policy and Management, Room 1063B, between the hours of 8 a.m. and 4:30 p.m., Monday through Friday (except holidays). Please call (202) 461–4902 for an appointment.

FOR FURTHER INFORMATION CONTACT: VHA Privacy Officer, Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420; telephone 704–245–2492.

SUPPLEMENTARY INFORMATION:

I. Description of Proposed Systems of Records

This system of records is an umbrella system comprising separate sets of records located in VA Medical Center (VAMC) Libraries throughout the United States. It includes records on VA employees, volunteers, students,
II. Proposed Routine Use Disclosures of Data in the System

We are proposing to establish the following Routine Use disclosures of information maintained in the system:

1. Disclosure can be made to a collection agency in instances where individuals refuse to pay for lost or damaged materials.

2. Information from this system of records may be disclosed to a congressional office from the record of an individual in response to an inquiry from the congressional office made on behalf of that individual. Individuals sometimes request the help of a member of Congress in resolving some issues relating to a matter before VA. The member of Congress then writes VA, and VA must be able to give sufficient information in response to the inquiry.

3. Disclosure may be made to the National Archives and Records Administration (NARA) and the General Services Administration (GSA) for records management inspections under authority of Title 44, Chapter 29, of the United States Code.

NARA and GSA are responsible for management of old records no longer actively used, but which may be appropriate for preservation; they are responsible in general for the physical maintenance of the Federal government’s records. VA must be able to turn records over to these agencies in order to determine the proper disposition of such records.

4. VA may disclose on its own initiative any information in this system, except the names and home addresses of veterans and their dependents, which is relevant to a suspected or reasonably imminent violation of law, whether civil, criminal or regulatory in nature and whether arising by general or program statute or by regulation, rule or order issued pursuant thereto, to a Federal, State, local, tribal, or foreign agency charged with the responsibility of investigating or prosecuting such violation, or charged with enforcing or implementing the statute, regulation, rule or order. On its own initiative, VA may also disclose the names and addresses of veterans and their dependents to a Federal agency charged with the responsibility of investigating or prosecuting civil, criminal or regulatory violations of law, or charged with enforcing or implementing the statute, regulation, rule or order issued pursuant thereto.

VA must be able to provide information to agencies conducting background checks on applicants for employment.

5. Disclosure may be made to a Federal agency, in response to its request, in connection with the hiring or retention of an employee, the issuance of a security clearance, the conducting of a security or suitability investigation of an individual, the reporting of an investigation, the letting of a grant or other benefit, to the extent that the information is relevant and necessary to the requesting agency’s decision on the matter.

VA must be able to provide information to agencies conducting background checks on applicants for employment.

6. VA may disclose information in this system of records to the Department of Justice (DoJ), either on VA’s initiative or in response to DoJ’s request for the information, after either VA or DoJ determines that such information is relevant to DoJ’s representation of the United States or any of its components in legal proceedings before a court or administrative body, provided that, in each case, the agency also determines prior to disclosure that disclosure of the records to the Department of Justice is a use of the information contained in the records that is compatible with the purpose for which VA collected the records. VA, on its own initiative, may disclose records in this system of records in legal proceedings before a court or administrative body after determining that the disclosure of the records to the court or administrative body is a use of the information contained in the records that is compatible with the purpose for which VA collected the records.

VA must be able to provide information to DoJ in litigation where the United States or any of its components is involved or has an interest. A determination would be made in each instance that under the circumstances involved, the purpose is compatible with the purpose for which VA collected the information. This routine use is distinct from the authority to disclose records in response to a court order under subsection (b)(11) of the Privacy Act, 5 U.S.C. 552(b)(11), or any other provision of subsection (b), in accordance with the court’s analysis in Doe v. DiGenova, 779 F.2d 74, 78–84.
7. Disclosure of relevant information may be made to individuals, organizations, private or public agencies, etc., with whom VA has a contract or agreement to perform such services as VA may deem practicable for the purposes of laws administered by VA, in order for the contractor or subcontractor to perform the services of the contract or agreement. VA occasionally contracts out certain functions when this would contribute to effective and efficient operations. VA must be able to give a contractor whatever information is necessary for the contractor to fulfill its duties. In these situations, safeguards are provided in the contract prohibiting the contractor from using or disclosing the information for any purpose other than that described in the contract.

8. Disclosure may be made to officials of labor organizations recognized under 5 U.S.C. chapter 71 when relevant and necessary to their duties of exclusive representation concerning personnel policies, practices, and matters affecting working conditions. VA must be able to provide information to unions to assist them in advancing workers’ interests with respect to wages, benefits, and working conditions. The routine use does not provide any greater access to Privacy Act protected information under section 7114(b) then the unions would have to the information if it was not protected by the Privacy Act. The routine use simply removes the Privacy Act as a bar to the disclosure of the information at the Agency’s discretion.

9. Disclosure may be made to officials of the Merit Systems Protection Board (MSPB), including the Office of the Special Counsel, when requested in connection with appeals, special studies of the civil service and other merit systems, review of rules and regulations, investigation of alleged or possible prohibited personnel practices, and such other functions, promulgated in 5 U.S.C. 1205 and 1206, or as may be authorized by law. VA must be able to provide information to MSPB to assist it in fulfilling its duties as required by statute and regulation.

10. Disclosure may be made to the Equal Employment Opportunity Commission (EEOC) when requested in connection with investigations of alleged or possible discriminatory practices, examination of Federal affirmative employment programs, or other functions of the Commission as authorized or required. VA must be able to provide information to EEOC to assist it in fulfilling its duties to protect employees’ rights, as required by statute and regulation.

11. Disclosure may be made at VA’s initiative to the appropriate Federal, State, or local agency responsible for investigating, prosecuting, enforcing, or implementing a statute, rule, regulation, or order, where the agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation.

12. To disclose to the Federal Labor Relations Authority (FLRA) (including its General Counsel) information related to the establishment of jurisdiction, the investigation and resolution of allegations of unfair labor practices, or information in connection with the resolution of exceptions to arbitration awards when a question of material fact is raised; to disclose information in matters properly before the Federal Services Impasses Panel, and to investigate representation petitions and conduct or supervise representation elections.

VA must be able to provide information to FLRA to comply with the statutory mandate under which it operates.

13. VA may, on its own initiative, disclose any information or records to appropriate agencies, entities, and persons when (1) VA suspects or has confirmed that the integrity or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of embarrassment or harm to the reputations of the record subjects, harm to economic or property interests, identity theft or fraud, or harm to the security, confidentiality, or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the potentially compromised information; and (3) the disclosure is to agencies, entities, or persons whom VA determines are reasonably necessary to assist or carry out the Department’s efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm. This routine use permits disclosures by the Department to respond to a suspected or confirmed data breach, including the conduct of any risk analysis or provision of credit protection services as provided in 38 U.S.C. 5724, as the terms are defined in 38 U.S.C. 5727.

VA must be able to disclose records in order to respond to and minimize possible harm to individuals as a result of a data breach, to meet its duties under Chapter 57 of Title 38 and the Privacy Act.

14. VA may disclose information from this system of records relevant to a claim of a veteran or beneficiary, such as the name, address, the basis and nature of a claim, amount of benefit payment information, medical information, and military service and active duty separation information, at the request of the claimant to accredited service organizations, VA approved claim agents, and attorneys acting under a declaration of representation, so that these individuals can aid claimants in the preparation, presentation, and prosecution of claims under the laws administered by VA. The name and address of a claimant will not, however, be disclosed to these individuals under this routine use if the claimant has not requested the assistance of an accredited service organization, claims agent or an attorney. VA must be able to disclose this information to accredited service organizations, VA approved claim agents, and attorneys representing veterans so they can assist veterans by preparing, presenting, and prosecuting claims under the laws administered by VA.

III. Compatibility of the Proposed Routine Uses

The Privacy Act permits VA to disclose information about individuals without their consent for a routine use when the information will be used for a purpose that is compatible with the purpose for which we collected the information. In all of the routine use disclosures described above, the recipient of the information will use the information in connection with a matter relating to one of VA’s programs, will use the information to provide a benefit to VA, or disclosure is required by law.

The notice of intent to publish an advance copy of the system notice have been sent to the appropriate Congressional committees and to the Director of the Office of Management and Budget (OMB) as required by 5 U.S.C. 552a(r) (Privacy Act) and guidelines issued by OMB (65 FR 77677), December 12, 2000.

Approved: September 9, 2008.

Gordon H. Mansfield, Deputy Secretary of Veterans Affairs.

136VA19E

SYSTEM NAME: Library Network (VALNET)–VA.

SYSTEM LOCATION: Records are maintained at each Department of Veterans Affairs (VA) medical center library (see Appendix A)
and VA Central Office Library at 810 Vermont Avenue, NW., Washington, DC 20420.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

The records may include information concerning all present and former VA employees, volunteers, students, contractors, regardless of whether they check out materials or use tables of content routing and interlibrary loan services, but only those veterans and others receiving care at the facility who check out materials.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

The records may include information related to:

1. Items checked out and in use (library books, journals, audiovisuals);
2. Library public access computer work stations used by VA staff and patients;
3. Name, last four digits of the social security number, email address, other assigned identifier, work location information, such as service, and extension for employees, students, and ward location for patients or other assigned ID.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

Title 38, United States Code, section 501.

**PURPOSE(S):**

The records and information may be used to track library materials checked out to library users and those materials that are overdue, materials borrowed from other libraries for library users, to track and recover costs of lost library materials to determine library materials to purchase and/or replace based on usage, to track users of library public access computers, and to compile management and statistical reports. Cost is recovered by Fiscal Service through Bills of Collection. If Bills of Collection are not paid, Fiscal Service garnishes checks, including Federal tax refunds, or turns the matter over to collection agencies.

**ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:**

1. Information from this system of records may be disclosed to a congressional office from the record of an individual in response to an inquiry from the congressional office made on behalf of that individual.
2. Disclosure may be made to the National Archives and Records Administration (NARA) for records management inspections under authority of Title 44 United States Code.
3. Disclosure may be at VA’s initiative made to the appropriate Federal, State, or local agency responsible for investigating, prosecuting, enforcing, or implementing a statute, rule, regulation, or order, where the agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation.
4. A record from this system of records may be disclosed to a Federal agency, in response to its request, in connection with the hiring or retention of an employee, the issuance of a security clearance, the conducting of a security or suitability investigation of an individual, the reporting of an investigation, the letting of a grant or other benefit, to the extent that the information is relevant and necessary to the requesting agency’s decision on the matter.
5. Records from this system of records may be disclosed in a proceeding before a court, adjudicative body, or other administrative body when the Agency, or any Agency component or employee (in his or her official capacity as a VA employee), is a party to litigation; when the Agency determines that litigation is likely to affect the Agency, any of its components or employees, or the United States has an interest in the litigation, and such records are deemed to be relevant and necessary to the legal proceedings; provided that the disclosure is compatible with the purpose for which the records were collected.
6. Disclosure of relevant information may be made to individuals, organizations, private or public agencies, etc., with whom VA has a contract or agreement to perform such services as VA may deem practicable for the purposes of laws administered by VA, in order for the contractor or subcontractor to perform the services of the contract or agreement.
7. Disclosure may be made to officials of labor organizations recognized under 5 U.S.C. chapter 71 when relevant and necessary to their duties of exclusive representation concerning personnel policies, practices, and matters affecting working conditions.
8. Disclosure may be made to officials of the Merit Systems Protection Board, including the Office of the Special Counsel, when requested in connection with appeals, special studies of the civil service and other merit systems, review of rules and regulations, investigation of alleged or possible prohibited personnel practices, and such other functions, promulgated in 5 U.S.C. 1205 and 1206, or as may be authorized by law.
9. Disclosure may be made to the Equal Employment Opportunity Commission when requested in connection with investigations of alleged or possible discrimination.
10. VA may disclose information in this system of records to the Department of Justice (DoJ), either on VA’s initiative or in response to DoJ’s request for the information, after either VA or DoJ determines that such information is relevant to DoJ’s representation of the United States or any of its components in legal proceedings before a court or adjudicative body, provided that, in each case, the agency also determines prior to disclosure that disclosure of the records to the DoJ is a use of the information contained in the records that is compatible with the purpose for which VA collected the records. VA, on its own initiative, may disclose records in this system of records in legal proceedings before a court or administrative body after determining that the disclosure of the records to the court or administrative body is a use of the information contained in the records that is compatible with the purpose for which VA collected the records.
11. VA may disclose on its own initiative any information in this system, except the names and home addresses of veterans and their dependents, which is relevant to a suspected or reasonably imminent violation of law, whether civil, criminal or regulatory in nature and whether arising by general or program statute or by regulation, rule or order issued pursuant thereto, to a Federal, State, local, tribal, or foreign agency charged with the responsibility of investigating or prosecuting such violation, or charged with enforcing or implementing the statute, regulation, rule or order. On its own initiative, VA may also disclose the names and addresses of veterans and their dependents to a Federal agency charged with the responsibility of investigating or prosecuting civil, criminal or regulatory violations of law, or charged with enforcing or implementing the statute, regulation, rule or order issued pursuant thereto.
12. To disclose to the Federal Labor Relations Authority (including its General Counsel) information related to the establishment of jurisdiction, the investigation and resolution of allegations of unfair labor practices, or information in connection with the resolution of exceptions to arbitration awards when a question of material fact is raised; to disclose information in matters properly before the Federal Services Impasses Panel, and to investigate representation petitions and conduct or supervise representation elections.
13. VA may, on its own initiative, disclose any information or records to
appropriate agencies, entities, and persons when (1) VA suspects or has confirmed that the integrity or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of embarrassment or harm to the reputations of the record subjects, harm to economic or property interests, identity theft or fraud, or harm to the security, confidentiality, or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the potentially compromised information; and (3) the disclosure is to agencies, entities, or persons whom VA determines are reasonably necessary to assist or carry out the Department’s efforts to respond to the suspected or confirmed compromise and prevent, mitigate, or remedy such harm. This routine use permits disclosures by the Department to respond to a suspected or confirmed data breach, including the conduct of any risk analysis or provision of credit protection services as provided in 38 U.S.C. 5724, as the terms are defined in 38 U.S.C. 5727.

14. VA may disclose information from this system of records relevant to a claim of a veteran or beneficiary, such as the name, address, the basis and nature of a claim, amount of benefit payment information, medical information, and military service and active duty separation information, at the request of the claimant to accredited service organizations, VA approved claim agents, and attorneys acting under a declaration of representation, so that these individuals can aid claimants in the preparation, presentation, and prosecution of claims under the laws administered by VA. The name and address of a claimant will not, however, be disclosed to these individuals under this routine use if the claimant has not requested the assistance of an accredited service organization, claims agent or an attorney. VA must be able to disclose this information to accredited service organizations, VA approved claim agents, and attorneys representing veterans so they can assist veterans by preparing, presenting, and prosecuting claims under the laws administered by VA.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:

STORAGE:

Records are maintained in electronic and/or paper format.

RETRIEVABILITY:

Records are retrieved by name, last four of the social security number and/or other assigned identifiers of the individuals on whom they are maintained.

SAFEGUARDS:

1. Access to VA libraries is not restricted to VA employees. Generally the offices housing the files for storage of records are attended by staff who maintain the files during normal duty hours and after normal duty hours facilities are protected from outside access by the Federal Protective Service or other security personnel.

2. Access to files is controlled by the employees who maintain the files. Access to computerized records is controlled by the use of security codes known only to authorized users.

RETENTION AND DISPOSAL:

The VALNET records may be disposed of in accordance with the records retention standards authorized by the National Archives and Records Administration General Records Schedule 14, Item 6, and published in the Veterans Health Administration Records Control Schedule 10–1, Item XLV.

SYSTEM MANAGER(S) AND ADDRESS:

Official responsible for policies and procedures; Network Librarian, VA Library Program Office (19E), Department of Veterans Affairs, 810 Vermont Avenue, NW., Washington, DC 20420. Officials maintaining the system; Director at the facility where the individuals were associated.

NOTIFICATION PROCEDURE:

Individuals wishing to inquire whether this system of records contains information about themselves should contact the designated individual at the VA facility where the records are maintained. Individuals must furnish the following information in order for their records to be located and identified: a. full name, b. dates of employment, service, hospital stay, or use of library, c. description of information being sought and d. return address.

RECORD ACCESS PROCEDURE:

Individuals seeking information regarding access to and contesting records in the system may write, call, or visit the VA facility location where they are or were employed or made contact.

CONTESTING RECORD PROCEDURES:

(See Record Access Procedures above.)

RECORD SOURCE CATEGORIES:

Information in this system of records is provided by VA employees, volunteers, students, contractors, veterans, others receiving care at the facility and automated computer systems such as Integrated Library Systems (ILS) which are used to track items which have been checked out of the library.

Appendix A—List of VA Libraries

Chief, Library Service (142D), VA MROC, 2925 DeBarr Road, Anchorage, AK 99508–2989.
Chief, Library Service (142D), VA Medical Center, 3701 Loop Road, East Tuscaloosa, AL 35404–5088.
Chief, Library Service (142D), VA Medical Center, 100 North College Avenue, Fayetteville, AR 72703–1999.
Chief, Lang Resources (142D), VA Medical Center (2), 4300 W. 7th St., Little Rock, AR 72205–5484.
Chief, Library Service (142D), VA Medical Center, 650 East Indian School Road, Phoenix, AZ 85012–1892.
Manager (154), VA Medical Center, 500 Highway 89 North, Prescott, AZ 86313.
Chief, Library Service (7–142D), VA Medical Center, 3601 South 6th Street, Tucson, AZ 85724–0001.
Chief, Lang Resources (162D), VA Medical Center, 2615 East Clinton Avenue, Fresno, CA 93703–2286.
Chief, Library Service (142D), VA Medical Center, 11201 Benton Street, Loma Linda, CA 92357–1000.
Chief, Library Service (142D), VA Medical Center, 5901 East 7th Street, Long Beach, CA 90822–5201.
Chief, Library Service (142D), VA Greater LA Healthcare Sys, Bldg 500, Room 6249, 11301 Wilshire Boulevard, Los Angeles, CA 90073.
Chief, Library Service (142D), VA No. California HCS, 10535 Hospital Way, Mather, CA 95655.
Chief, Med. Information (142D), VA Medical Center, 3801 Miranda Avenue, Palo Alto, CA 94304–1290.
Chief, Library Service (142D), VA Medical Center, 3350 La Jolla Village Drive, San Diego, CA 92161–4041.
Chief, Lang Resources (142D), VA Medical Center, 4150 Clement Street, San Francisco, CA 94121–1598.
Chief, Library Service (142D), VA Greater LA Healthcare System, 16111 Plummer Street, Sepulveda, CA 91343–2036.
Chief, Medical Library (142D), VA Medical Center, 1055 Clement Street, Denver, CO 80220–9808.
Chief, Library Service (142D), VA Medical Center, 2121 North Avenue, Grand Junction, CO 81501–6499.
Chief, Library Service (142D), VA Medical Center, 950 Campbell Avenue, West Haven, CT 06516.
Chief, Library Service (142D), VA Medical Center, 50 Irving Street, NW., Washington, DC 20422.