coverage; resources; services provided, and inventory of software/hardware provided to the volunteer. Records also contain similar information on individual partners and stakeholders.

## **AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

26 U.S.C. 7602, 7801 and 7803, 5 U.S.C. 301.

#### PURPOSE:

This system will maintain records for administration of products and programs for assisting taxpayers, including the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs. The system will allow the IRS to improve the quality of service to taxpayers by better managing resources available to taxpayer assistance programs and sites. It will provide the ability to process information from a central source for decision-making.

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

These records may be used: (1) To disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, (b) any employee of the agency in his or her official capacity, (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged.

- (2) To provide information to a congressional office in response to an inquiry made at the request of the person to whom the record pertains.
- (3) To provide information to contractors when necessary to perform a government contract.
- (4) To provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.
- (5) To provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.
- (6) To provide information to the Department of Justice for the purpose of litigating an action or seeking legal advice; disclosure may be made at any time during judicial process.

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

#### STORAGE:

Paper and machine-readable media.

#### RETRIEVABILITY:

By the name of the volunteer, individual partner or individual stakeholder, non-unique names will be distinguished by addressees. Records pertaining to electronic filing capabilities may also be retrieved by the EFIN (electronic filer identifying number).

#### SAFEGUARDS:

Access controls will not be less than those provided for by the IRM 25.10.1, Information Technology Security Policy and Guidance.

## RETENTION AND DISPOSAL:

Record retention will be established in accordance with the National Archives and Records Administration Regulations Part 1228, Subpart B-Scheduling Records.

## SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices: Director (Wage and Investment, Strategy & Finance, Strategic Planning and Policy Development). Officials maintaining the system: Director of the Wage and Investment, SPEC (Stakeholder Partnerships, Education & Communication) Division offices nationwide. See IRS Appendix A for addresses of the national, area and territory offices maintaining the system.

## NOTIFICATION PROCEDURE:

Individuals may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

## RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

#### CONTESTING RECORD PROCEDURES:

See "Record access procedures" above.

## RECORD SOURCE CATEGORIES:

Individual volunteers, stakeholders, and partners.

#### **EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None

[FR Doc. 04–16194 Filed 7–16–04; 8:45 am]

## DEPARTMENT OF VETERANS AFFAIRS

## Office of Research and Development; Government Owned Invention Available for Licensing

**AGENCY:** Office of Research and Development, Department of Veterans Affairs.

**ACTION:** Notice of government owned invention available for licensing.

**SUMMARY:** The invention listed below is owned by the U.S. Government as represented by the Department of Veterans Affairs, and is available for licensing in accordance with 35 U.S.C. 207 and 37 CFR part 404 and/or CRADA Collaboration under 15 U.S.C. 3710a to achieve expeditious commercialization of results of federally funded research and development. Foreign patents are filed on selected inventions to extend market coverage for U.S. companies and may also be available for licensing.

## FOR FURTHER INFORMATION CONTACT:

Technical and licensing information on the invention may be obtained by writing to: Robert W. Potts, Department of Veterans Affairs, Director Technology Transfer Program, Office of Research and Development, 810 Vermont Avenue, NW., Washington, DC 20420; fax: 202-254-0473; e-mail at bob.potts@hq.med.va.gov. Any request for information should include the Number and Title for the relevant invention as indicated below. Issued patents may be obtained from the Commissioner of Patents, U.S. Patent and Trademark Office, Washington, DC 20231.

**SUPPLEMENTARY INFORMATION:** The invention available for licensing is: U.S. Provisional Patent Application No. 60/437,872 "Therapeutic Methods and Compositions for Treating Cellular Oxidative Stress."

Dated: July 12, 2004.

## Anthony J. Principi,

Secretary, Department of Veterans Affairs. [FR Doc. 04–16309 Filed 7–16–04; 8:45 am] BILLING CODE 8320–01–P