collection displays a currently valid OMB control number.

Stuart Feldstein,

Assistant Director, Legislative and Regulatory Activities Division.

[FR Doc. 04–22325 Filed 10–4–04; 8:45 am] BILLING CODE 4810–33–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Notices 437, 437–A, 438 and 466

AGENCY: Internal Revenue Service (IRS),

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 Notices 437, 437–A, 438 and 466, Notice of Intention to Disclose.

DATES: Written comments should be received on or before December 6, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Paul H. Finger, Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the notices should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3945, or through the Internet at carol.a.savage@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Notice of Intention to Disclose. OMB Number: 1545–0633.

Notice Numbers: Notices 437, 437–A, 438, and 466.

Abstract: Section 6110(f) of the Internal Revenue Code requires that a notice of intention to disclose be sent to all persons to which a written determination (either a technical advice memorandum or a private letter ruling) is issued. That section also requires that such persons receive a notice if related background file documents are requested. Notice 437 is issued to recipients of letter rulings; Notices 437—A to recipients of Chief Counsel Advice;

Notice 438 to recipients of technical advice memorandums; and Notice 466 to recipients if a request for the related background file document is received. The notices also inform the recipients of their right to request further deletions to the public inspection version of written determinations or related background file documents.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households, business or other for-profit organizations, not-for-profit institutions, farms, and state, local, or tribal governments.

Estimated Number of Respondents: 5,250.

Estimated Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 2,625.

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 28, 2004.

Paul H. Finger,

IRS Reports Clearance Officer. [FR Doc. 04–22374 Filed 10–4–04; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions

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 Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

DATES: Written comments should be received on or before December 6, 2004 to be assured of consideration.

ADDRESSES: Direct all written comments to Paul H. Finger, Internal Revenue Service, room 6512, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of information collection should be directed to Carol Savage at Internal Revenue Service, room 6516, 1111 Constitution Avenue, NW., Washington, DC 20224, or at (202) 622–3945, or through the Internet at carol.a.savage@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Cognitive and Psychological Research Coordinated by Statistics of Income on Behalf of All IRS Operations Functions.

OMB Number: 1545–1349.

Abstract: The proposed research will improve the quality of data collection by examining the psychological and cognitive aspects of methods and procedures such as: interviewing processes, forms redesign, survey and tax collection technology and operating procedures (internal and external in nature).

Current Actions: We will be conducting different opinion surveys, focus group sessions, think-aloud interviews, and usability studies regarding cognitive research surrounding forms submission or IRS system/product development.

Type of Review: Revision of a currently approved collection.

Affected Public: Individuals and businesses or other for-profit organizations.

Estimated Number of Respondents: 75,000.

Estimated Average Time Per Respondent: 30 minutes.

Estimated Total Annual Burden Hours: 37,500.

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 28, 2004.

Paul H. Finger,

IRS Reports Clearance Officer. [FR Doc. 04–22373 Filed 10–4–04; 8:45 am] BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of proposed new Privacy Act system of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Internal Revenue Service (IRS), Department of the Treasury, gives notice of a proposed Internal Revenue-wide system of records, Treasury/IRS 35.001– Reasonable Accommodation Request Records.

DATES: Comments must be received no later than November 4, 2004. The proposed system of records will be effective November 15, 2004, unless the IRS receives comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to Chief, EEO and Diversity, Internal Revenue Service, Room 2422, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be made available for inspection and copying in the IRS Freedom of Information Reading Room. An appointment for inspecting the comments can be made by contacting the library at (202) 622–5164.

Mance or Teresa A. Bonham, National Headquarters EEO and Diversity Office, Internal Revenue Service, Department of the Treasury, Room 2422, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone number (202) 622–5410 or (202) 622–6786 (TDD).

SUPPLEMENTARY INFORMATION: The Internal Revenue Service (IRS) gives notice of a proposed new system of records entitled "Treasury/IRS 35.001-Reasonable Accommodation Request Records" that is subject to the Privacy Act of 1974. The IRS is establishing the system of records to facilitate the provision of reasonable accommodation by establishing procedures and a form for use in requesting such reasonable accommodation, as well as providing a record that the request was submitted. The request form initiates the agency's reasonable accommodation procedures and the system of records serves as the agency's record of the administrative events pertaining to the approval or disapproval of the requested accommodation. In implementing the procedures, a new "Reasonable Accommodation Request Form" will be implemented Servicewide.

The new system of records report, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Government Reform of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix I to OMB Circular A–130, "Federal Agency Responsibilities for Maintaining Records About Individuals," dated November 30, 2000.

The proposed new system of records, entitled "Treasury/IRS 35.001—
Reasonable Accommodation Request Records," is published in its entirety below

Dated: September 17, 2004.

Arnold I. Havens, General Counsel.

TREASURY/IRS 35.001

SYSTEM NAME:

Reasonable Accommodation Request Records.

SYSTEM LOCATION:

National Headquarters, Chief Counsel, and Business Units (Agency-Wide Shared Services, Appeals, Modernization & Information Technology Services (MITS), Taxpayer Advocate Service, Communications and Liaison, Criminal Investigation, Wage and Investment, Small Business/Self Employed, Large and Mid-sized Business, and Tax Exempt and Governmental Entities (TE/GE)). See "system managers and addresses" for location.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Applicants and current and former Internal Revenue Service employees with disabilities who request reasonable accommodation.

CATEGORIES OF RECORDS IN THE SYSTEM:

Employee's or applicant's name, occupational series and grade, operating division/function, office location and address, office telephone number, disability or medical condition, reasonable accommodation (RA) requested, explanation of how RA would assist the applicant in the application process and the employee in performing his/her job, deciding official's name and title, deciding official's telephone number, essential duties of the position, information relating to an individual's capability to satisfactorily perform the duties of the position he/she is either applying for or presently holds, relevant medical information, estimated cost of accommodation, action by deciding official, signature of employee/ applicant, signature of the deciding official, signature of health care practitioner, social worker, or rehabilitation counselor, medical documentation and supporting documents relating to reasonable accommodation.

AUTHORITY:

Title VII of the Civil Rights Act of 1964, as amended; Civil Rights Act of 1991; The Rehabilitation Act of 1973, 29