

3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning Form W-4V, Voluntary Withholding Request.

DATES: Written comments should be received on or before July 29, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, or through the Internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Voluntary Withholding Request.

OMB Number: 1545-1501.

Form Number: W-4V.

Abstract: If an individual receives any of the following government payments, he/she may voluntarily complete Form W-4V to request that the payer withhold Federal income tax. Those payments are unemployment compensation, social security benefits, tier I railroad retirement benefits, Commodity Credit Corporation loans, or certain crop disaster payments under the Agricultural Act of 1949 or title II of the Disaster Assistance Act of 1988.

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: Individuals or households and farms.

Estimated Number of Respondents: 19,700,000.

Estimated Time Per Respondent: 29 min.

Estimated Total Annual Burden Hours: 9,653,000.

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: May 16, 2002.

Glenn Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8840

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 Form 8840, Closer Connection Exception Statement for Aliens.

DATES: Written comments should be received on or before July 29, 2002, to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn Kirkland, Internal Revenue Service, room 6411, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of the form and instructions should be directed to Allan Hopkins, (202) 622-6665, or through the Internet (*Allan.M.Hopkins@irs.gov*), Internal Revenue Service, room 6407, 1111 Constitution Avenue NW., Washington, DC 20224.

SUPPLEMENTARY INFORMATION:

Title: Closer Connection Exception Statement for Aliens.

OMB Number: 1545-1410.

Form Number: 8840.

Abstract: Form 8840 is used by an alien individual, who otherwise meets the substantial presence test, to explain the basis of the individual's claim that he or she is a nonresident of the United States by reason of the closer connection exception described in Reg. section 301.7701(b)-2.

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: Individuals or households.

Estimated Number of Respondents: 350,000.

Estimated Time Per Respondent: 2 hrs., 25 min.

Estimated Total Annual Burden Hours: 843,500.

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: May 16, 2002.

Glenn Kirkland,

IRS Reports Clearance Officer.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of proposed new system of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury (Department) gives notice of a newly proposed Internal Revenue Service (IRS) system of records, Employee Complaint and Allegation Referral Records-Treasury/IRS 00.007.

DATES: Comments must be received no later than June 27, 2002. The proposed system of records will be effective July 8, 2002 unless the IRS receives comments which would result in a contrary determination.

ADDRESS: Comments should be sent to the Director, Commissioner's Complaint Processing and Analysis Group, N:ADC:C, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be made available for inspecting at the IRS Freedom of Information Reading Room also located at 1111 Constitution Avenue, NW. The telephone number for the Reading Room is (202) 622-5164.

FOR FURTHER INFORMATION CONTACT: Jim D'Elia, Commissioner's Complaint Processing and Analysis Group, N:ADC:C, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone number (202) 622-5212.

SUPPLEMENTARY INFORMATION: The IRS is establishing this system of records (1) to promote public confidence in the integrity of the IRS; (2) to identify and monitor complaints, allegations and other information received concerning current and former IRS employees and IRS contractors; (3) to ensure that the IRS provides a timely and appropriate response to those complaints, allegations and other information; (4) to advise complainants of the status and results of investigations or inquiries conducted as a result of the IRS's receipt of their complaints, and (5) to compile summary reports. The reports will provide non-identifying information about the type of complaints, allegations and resulting actions concerning current and former IRS employees and IRS

contractors and will be distributed to IRS and Department of the Treasury executives, managers and employees, the Congress and the public. Specifically, section 1211 of PL 104-168, Taxpayer Bill of Rights 2 (TBOR2), requires that the Secretary of the Treasury submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report of instances involving the misconduct of employees of the IRS. Section 3701 of PL 105-206, the IRS Restructuring and Reform Act (RRA) of 1998, requires that the Secretary or the Secretary's delegate maintain records of taxpayer complaints of misconduct by IRS employees on an individual employee basis to prepare the report required by section 1211 of TBOR2. Since parts of this system are retrieved by individual identifier, the Privacy Act of 1974, as amended, requires a general notice of the existence of this system of records to the public.

Treasury/IRS 00.003-Customer Feedback System, last published on December 10, 2001, at 66 FR 63787, contains records of complaints, problems, compliments, and suggestions about IRS employees and IRS systems and processes that involve administration of the tax laws and procedures, received by the IRS from taxpayers or their representatives. These complaints and problems might, but do not necessarily have to, include allegations of conduct by IRS employees that could involve the mandatory discharge provisions of section 203 of the IRS RRA. IRS 00.003 contains disposition information on the matters that do not include section 1203 allegations. When complaints or problems lodged by taxpayers or their representatives include allegations of conduct by IRS employees that could involve the mandatory discharge provisions of section 1203, the matter is forwarded to the Treasury Inspector General for Tax Administration (TIGTA) for review. Upon the conclusion of that review (which may or may not involve an investigation), TIGTA returns the matter to IRS for appropriate action. Records of complaints, information from TIGTA Reports of Investigation (if any), and disposition information for these matters are stored in IRS 00.007.

Treasury/IRS 00.007 also contains records of allegations of administrative or criminal misconduct, other than those involving section 1203, from whatever source, which are referred back to the IRS from TIGTA without TIGTA investigation, or as part of TIGTA's investigation (e.g., complaints against any IRS executive or GS-15 manager; allegations of criminal

wrongdoing, or any allegation lodged directly with TIGTA). IRS 00.007 also contains disposition information on these matters.

Records relating to personnel actions taken against IRS employees as a result of allegations maintained in IRS 00.003, and/or 00.007 may be found in Treasury/IRS 36.001-Appeals, Grievances and Complaints Records, and Treasury/IRS 36.003-General Personnel and Payroll Records. IRS 36.001 and IRS 36.003 were published in the **Federal Register** on December 10, 2001, at 66 FR 63819 and 66 FR 63820 respectively.

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.

A proposed rule to exempt this system from certain provisions of the Privacy Act (5 U.S.C. 552a) will be published separately in the **Federal Register**. The proposed IRS system of records, Employee Complaint and Allegation Referral Records-Treasury/IRS 00.007, is published in its entirety below.

Dated: May 20, 2002.

W. Earl Wright, Jr.,

Chief Management and Administrative Programs Officer.

Treasury/IRS 00.007

SYSTEM NAME:

Employee Complaint and Allegation Referral Records.

SYSTEM LOCATION:

Commissioner's Complaint Processing and Analysis Group, Internal Revenue Service (IRS) National Office, 1111 Constitution Avenue, NW., Washington DC.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Current and former employees of the IRS and IRS contractors who are the subjects of complaints directed to, or inquiries or investigations conducted by the IRS or the Treasury Inspector General for Tax Administration (TIGTA); (2) individuals (complainants) who submit these complaints.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Documents containing the complaint, allegation or other information regarding current and