a telephone conference call. If you would like to have the TAP consider a written statement, please call 1–888–912–1227 or 206–220–6096, or write to Mary O'Brien, TAP Office, 915 2nd Avenue, MS W–406, Seattle, WA 98174 or you can contact us at www.improveirs.org. Due to limited conference lines, notification of intent to participate in the telephone conference call meeting must be made with Mary O'Brien. Ms. O'Brien can be reached at 1–888–912–1227 or 206–220–6096.

The agenda will include the following: Various IRS issues.

May 7, 2004.

### Tersheia Carter,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. 04–10795 Filed 5–11–04; 8:45 am]
BILLING CODE 4830–01–P

### DEPARTMENT OF THE TREASURY

### Internal Revenue Service

Open Meeting of the Area 1 Taxpayer Advocacy Panel (Including the States of New York, Connecticut, Massachusetts, Rhode Island, New Hampshire, Vermont and Maine)

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice.

SUMMARY: An open meeting of the Area 1 Taxpayer Advocacy Panel will be conducted in Portsmouth, New Hampshire. The Taxpayer Advocacy Panel is soliciting public comments, ideas and suggestions on improving customer service at the Internal Revenue Service.

**DATES:** The meeting will be held Monday, June 7 and Tuesday, June 8, 2004

# FOR FURTHER INFORMATION CONTACT:

Marisa Knispel at 1–888–912–1227 (toll-free), or 718–488–3557 (non toll-free).

**SUPPLEMENTARY INFORMATION:** An open meeting of the Area 1 Taxpayer Advocacy Panel will be held Monday, June 7, 2004 from 9 a.m. EDT to 5 p.m. EDT and Tuesday, June 8, 2004 from 8 a.m. EDT to 12 p.m. EDT in Portsmouth, New Hampshire at the Courtyard Marriott Hotel located at 1000 Market Street, Building Three, Portsmouth, NH 03801. Individual comments are welcomed and will be limited to 5 minutes per person. If you would like to have the TAP consider a written statement write Marisa Knispel, TAP Office, 10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201, or, you may post comments to the Web site: *http://www.improveirs.org*.

The agenda will include: Various IRS issues.

Dated: May 6, 2004.

### Tersheia Carter,

Acting Director, Taxpayer Advocacy Panel. [FR Doc. 04–10796 Filed 5–11–04; 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 Department of the Treasury, Internal Revenue Service, gives notice of a proposed new system of records entitled "Treasury/IRS 24.031—Medicare Prescription Drug Transitional Assistance Records."

**DATES:** Comments must be received no later than June 11, 2004. This new system of records will be effective June 6, 2004 unless the IRS receives comments which could result in a contrary determination.

ADDRESSES: Comments should be sent to the Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be made available for inspection and copying upon request in the Freedom of Information Reading Room (1621), at the above address.

# FOR FURTHER INFORMATION CONTACT:

David Silverman, Senior Tax Law Specialist, Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224, phone 202–622–6200 (this is not a toll free number).

SUPPLEMENTARY INFORMATION: This is to give notice of a proposed new system of records, the Medicare Prescription Drug Transitional Assistance Records, which is subject to the Privacy Act of 1974, 5 U.S.C. 552a, as amended. The proposed system of records will contain information used to implement provisions of the Medicare Prescription Drug Improvement and Modernization Act of 2003 (Pub. L. 108–173). Section 105(e)(1) of that Act adds new section 6103(l)(19) to the Internal Revenue

Code, to authorize disclosure of certain return information to the Department of Health and Human Services for purposes of assisting that agency to provide a low income transitional assistance subsidy under the Medicare Discount Drug Card program. The Act provides that the Secretary of the Treasury, upon written request from the Secretary of Health and Human Services pursuant to carrying out section 1860D-31 of the Social Security Act, shall disclose to officers, employees, and contractors of the Department of Health and Human Services with respect to a taxpayer for the applicable year:

- 1.(a) Whether the adjusted gross income, as modified in accordance with specifications of the Secretary of Health and Human Services for purposes of carrying out such section, of such taxpayer and, if applicable, such taxpayer's spouse, for the applicable year, exceeds the amounts specified by the Secretary of Health and Human Services in order to apply the 100 and 135 percent of the poverty lines under such section;
- (b) Whether the return was a joint return, and (c) the applicable year, or
- 2. If applicable, the fact that there is no return filed for such taxpayer for the applicable year.

The system will allow the IRS to respond quickly to requests from the Secretary of Health and Human Services to disclose return information that will assist HHS to ensure compliance with eligibility requirements for the low income transitional assistance subsidy.

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 24.031— Medicare Prescription Drug Transitional Assistance Records," is published in its entirety below.

Dated: May 7, 2004.

# Jesus H. Delgado-Jenkins,

Acting Assistant Secretary for Management.

# Treasury/IRS 24.031

# SYSTEM NAME:

Medicare Prescription Drug Transitional Assistance Records.

#### SYSTEM LOCATION:

Martinsburg Computing Center, *See* Appendix A for location.

# CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals covered by Medicare who are eligible to apply for the prescription drug transitional assistance subsidy under the Medicare Prescription Drug Improvement and Modernization Act of 2003.

#### CATEGORIES OF RECORDS IN THE SYSTEM:

Information on individuals who are Medicare beneficiaries and are eligible to apply for the prescription drug transitional assistance subsidy under the Medicare Prescription Drug Improvement and Modernization Act of 2003.

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

26 U.S.C. 6103(l)(19), 7801, and 7803.

#### **PURPOSE:**

This system will maintain records for disclosure to HHS under the Medicare Prescription Drug Improvement and Modernization Act of 2003 to assist HHS in ensuring that applicants for prescription drug transitional assistance under section 1860D–31 of the Social Security Act meet the eligibility requirements.

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

Returns and return information may be disclosed only as provided by 26 U.S.C. 6103.

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

#### STORAGE:

Paper, electronic, and machinereadable media.

# RETRIEVABILITY:

By name or social security number of the Medicare beneficiary.

#### SAFEGUARDS:

Access controls will not be less than those provided for by *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 AND ADDRESS:

Director, Martinsburg Computing Center. See Appendix A for address.

# 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:**

Tax information will be obtained from the Individual Masterfile (IMF), which contains information provided by taxpayers and third parties. Medicare beneficiary information and transitional assistance applicant information will be obtained from the Centers for Medicare and Medicaid Services of the Department of Health and Human Services.

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

None.

[FR Doc. 04–10851 Filed 5–10–04; 12:11 pm] BILLING CODE 4830–01–P