

DEPARTMENT OF THE TREASURY**Submission for OMB Review;
Comment Request**

August 25, 2005.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 11000, 1750 Pennsylvania Avenue, NW., Washington, DC 20220.

DATES: Written comments should be received on or before October 3, 2005 to be assured of consideration.

United States Mint

OMB Number: 1525-0013.

Type of Review: Extension.

Title: Application for Commercial Product License and Application for Intellectual Property Use.

Form: U.S. Mint form 3044 and form 3045.

Description: The application forms allow individuals and business entities to apply for Non-product License or Commercial Product License to use United States Mint intellectual property and trademark and copyright materials for products.

Respondents: Business and other for-profit and individuals or households.

Estimated Number of Respondents: 120.

Estimated Total Reporting Burden: 131 hours.

Clearance Officer: Yvonne Pollard, (202) 722-7310, United States Mint, 799 9th Street, NW., 4th Floor, Washington, DC 20220.

OMB Reviewer: Alexander T. Hunt, (202) 395-7316, Office of Management and Budget, Room 10235, New Executive Office Building, Washington, DC 20503.

Michael A. Robinson,

Treasury PRA Clearance Officer.

[FR Doc. 05-17422 Filed 8-31-05; 8:45 am]

BILLING CODE 4810-37-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Proposed Collection; Comment
Request for Revenue Procedure 2005-
28**

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 Revenue Procedure 2005-28, Automatic Consent to Change to the Alternative Tax Book Value Method of Valuing Assets for Expense Apportionment Purposes.

DATES: Written comments should be received on or before October 31, 2005 to be assured of consideration.

ADDRESSES: Direct all written comments to Glenn P. Kirkland, Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of revenue procedure should be directed to Allan Hopkins, at (202) 622-6665, or at Internal Revenue Service, room 6516, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet, at Allan.M.Hopkins@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Automatic Consent to Change to the Alternative Tax Book Value Method of Valuing Assets for Expense Apportionment Purposes.

OMB Number: 1545-1933.

Revenue Procedure Number: Revenue Procedure 2005-28.

Abstract: Revenue Procedure 2005-28 provides the administrative procedure under which an eligible taxpayer may obtain automatic consent to change from the fair market value method to the alternative tax book value method of valuing assets for purposes of apportioning expenses under section 1.861-9T(g) of the Temporary Income Regulations.

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

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profit organizations and individuals or households.

Estimated number of respondents: 200.

Estimated annual burden per respondent: 30 minutes.

Estimated total annual reporting burden: 100 hours.

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: August 24, 2005.

Glenn Kirkland,

OMB Reports Clearance Officer.

[FR Doc. E5-4771 Filed 8-31-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Open Meeting of the Area 4 Taxpayer
Advocacy Panel (Including the States
of Illinois, Indiana, Kentucky, Michigan,
Ohio, Tennessee, and Wisconsin)**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice.

SUMMARY: An open meeting of the Area 4 Taxpayer Advocacy Panel will be conducted (via teleconference). The Taxpayer Advocacy Panel is soliciting public comment, ideas, and suggestions on improving customer service at the Internal Revenue Service.

DATES: The meeting will be held Tuesday, September 27, 2005, at 11 a.m., Eastern Time.

FOR FURTHER INFORMATION CONTACT: Mary Ann Delzer at 1-888-912-1227, or (414) 297-1604.

SUPPLEMENTARY INFORMATION: Notice is hereby given pursuant to Section 10(a)(2) of the Federal Advisory Committee Act, 5 U.S.C. App. (1988) that a meeting of the Area 4 Taxpayer Advocacy Panel will be held Tuesday, September 27, 2005, at 11 a.m., Eastern Time via a telephone conference call. You can submit written comments to the panel by faxing the comments to (414) 297-1623, or by mail to Taxpayer Advocacy Panel, Stop 1006MIL, 310 West Wisconsin Avenue, Milwaukee, WI 53203-2221, or you can contact us at <http://www.improveirs.org>. This meeting is not required to be open to the public, but because we are always interested in community input, we will accept public comments. Please contact Mary Ann Delzer at 1-888-912-1227 or (414) 297-1604 for dial-in information.

The agenda will include the following: Various IRS issues.

Dated: August 25, 2005.

Martha Curry,

Acting Director, Taxpayer Advocacy Panel.

[FR Doc. E5-4770 Filed 8-31-05; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF VETERANS AFFAIRS

VA Research Misconduct Policy

AGENCY: Department of Veterans Affairs.

ACTION: Notice of VA Research Misconduct Policy.

SUMMARY: On December 6, 2000, the Office of Science and Technology Policy (OSTP), Executive Office of the President, published a notification of a final Federal Policy on Research Misconduct (Federal Policy) (65 FR 76260). That policy set forth a definition of "research misconduct" and provided basic guidelines for responding to allegations of misconduct for all Federally-funded research and proposals for such research. Federal agencies that conduct or support research, including the Department of Veterans Affairs (VA), are required to implement the Federal Policy.

VA publicized its intent to adopt the Federal Policy on April 30, 2002 (67 FR 21325). On May 4, 2005, VA finalized and released its research misconduct policy, Veterans Health Administration (VHA) Handbook 1058.2. These internal policies and procedures are fully consistent with and circumscribed by the Federal Policy. To the extent that the Federal Policy was published in the **Federal Register** subject to notice and comment requirements, no additional substantive policies affecting the public are created by VA's internal research misconduct policies and procedures.

These policies and procedures apply only to allegations of research misconduct as defined herein. Other "research improprieties" are handled according to separate, extant VA policies and procedures.

FOR FURTHER INFORMATION CONTACT: Peter Poon, Health Science Specialist, Office of Research Oversight (10R), 811 Vermont Ave., NW., Suite 574, Washington, DC 20420, (202) 565-8107.

SUPPLEMENTARY INFORMATION: VA's internal research misconduct policies and procedures are fully consistent with and circumscribed by the Federal Policy.

I. Research Misconduct Defined

Consistent with the Federal Policy, VHA Handbook 1058.2 defines research misconduct as "fabrication, falsification, or plagiarism in proposing, performing, or reviewing research, or in reporting research results." The component terms "fabrication, falsification, and plagiarism," as well as "research" are further defined, consistent with the Federal Policy.

II. Findings of Research Misconduct

VHA Handbook 1058.2 adopts the Federal Policy standard for making a finding of research misconduct.

Specifically, a finding of research misconduct requires that:

- There be a significant departure from accepted practices of the relevant research community; and
- The misconduct be committed intentionally, knowingly, or with reckless disregard for the integrity of the research; and
- The allegation is proven by a preponderance of evidence.

III. Responsibilities of VA and Local VA Research Facilities

Under VHA Handbook 1058.2, local VA Medical Centers (VAMCs) conducting research bear primary responsibility for the prevention and detection of research misconduct within their own facilities and conducting inquiries and investigations when

required. Each VAMC designates a Research Integrity Officer (RIO) to oversee research misconduct cases at its facility. In exceptional circumstances, the VA's Office of Research Oversight (ORO) may conduct its own investigation.

The purpose of an Investigation is to determine whether and to what extent research misconduct has occurred, who is responsible, and what corrective actions are appropriate. The VAMC Director transmits the Investigation Committee's Report, along with his or her own recommendations, to the designated Veterans Integrated Service Network (VISN) Director.

The VISN Director adjudicates all cases of research misconduct within his or her geographical Network. The VISN Director's final decision and the Investigation Report are then reviewed by ORO Central Office for procedural conformance with VHA Handbook 1058.2. If the procedures substantially adhered to the Handbook, ORO notifies the Respondent of the outcome.

Respondents have the opportunity to submit written appeals of research misconduct findings and proposed corrective actions to the Under Secretary for Health. The Under Secretary for Health reviews and makes a final decision on such appeals.

IV. Fair and Timely Procedures

- *Safeguards for Informants.* VHA Handbook 1058.2 includes provisions for protecting from retaliation informants who make good faith and reasonable allegations of research misconduct to appropriate authorities or who cooperate in good faith with inquiries or investigations of research misconduct.

- *Safeguards for Respondents.* VHA Handbook 1058.2 also includes provisions for protecting the rights of those who are the subject of research misconduct allegations, including timely notification, reasonable access to the data and other evidence supporting the allegations, and the opportunity to respond to allegations, evidence, and proposed findings of research misconduct (if any). Respondents may obtain the advice of legal counsel or a personal advisor, and have an opportunity to appeal research misconduct findings and proposed corrective actions to the Under Secretary for Health.

- *Objectivity, Fairness, and Expertise.* VA's research misconduct policies and procedures include provisions for ensuring objectivity, fairness, and expertise in the review of allegations. The Handbook requires that those acting in the role of RIO, member of an Inquiry