

documents containing the required information.

(ii) The preparer's completion of the Computation Worksheet or Alternative Computation Record must be based on information provided by the taxpayer to the preparer or otherwise reasonably obtained by the preparer.

(3) *Knowledge.* The preparer must not know, or have reason to know, that any information used by the preparer in determining the taxpayer's eligibility for, or the amount of, the EIC is incorrect. The preparer may not ignore the implications of information furnished to, or known by, the preparer, and must make reasonable inquiries if the information furnished to, or known by, the preparer appears to be incorrect, inconsistent, or incomplete.

(4) *Retention of records.* (i) The preparer must retain—

(A) A copy of the completed Eligibility Checklist or Alternative Eligibility Record;

(B) A copy of the Computation Worksheet or Alternative Computation Record; and

(C) A record of how and when the information used to complete the Eligibility Checklist or Alternative Eligibility Record and the Computation Worksheet or Alternative Computation Record was obtained by the preparer, including the identity of any person furnishing the information.

(ii) These items must be retained for three years after the June 30th following the date the return or claim for refund was presented to the taxpayer for signature, and may be retained on paper or electronically in the manner prescribed in applicable regulations, revenue rulings, revenue procedures, or other appropriate guidance.

(c) *Exception to penalty.* The section 6695(g) penalty will not be applied with respect to a particular income tax return or claim for refund if the preparer can demonstrate to the satisfaction of the IRS that, considering all the facts and circumstances, the preparer's normal office procedures are reasonably designed and routinely followed to ensure compliance with the due diligence requirements of paragraph (b) of this section, and the failure to meet the due diligence requirements of paragraph (b) of this section with respect to the particular return or claim for refund was isolated and inadvertent.

(d) *Effective date—*(1) *In general.* This section applies to income tax returns and claims for refund for taxable years beginning after December 31, 1996. This section expires on December 21, 2001. For the applicable Eligibility Checklist see paragraph (d)(2) of this section.

(2) *Eligibility Checklist—*(i) *For the 1997 taxable year.* For taxable year 1997, the applicable Eligibility Checklist is the Eligibility Checklist published in Notice 97-65 (1997-51 I.R.B. 14) December 22, 1997. (See § 601.601(d)(2)(ii)(b) of this chapter.)

(ii) *For the 1998 taxable year.* For taxable year 1998 the applicable Checklist is either—

(A) The Checklist published in Notice 97-65 (1997-51 I.R.B. 14) December 22, 1997, modified however, by applying the figures \$10,030, \$26,473, \$30,095, and \$2,300 in place of \$9,770, \$25,760, \$29,290, and \$2,250, respectively, each time these figures appear on the 1997 Checklist; or

(B) Form 8867, *Paid Preparer's Earned Income Credit Checklist.*

(iii) *For taxable years after 1998.* For taxable years beginning after December 31, 1998, the applicable Eligibility Checklist is the Eligibility Checklist contained in Form 8867, *Paid Preparer's Earned Income Credit Checklist*, or such other form as may be prescribed by the IRS.

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

Par. 3. The authority citation for part 602 continues to read as follows:

Authority: 26 U.S.C. 7805.

Par. 4. In § 602.101, paragraph (c) is amended by adding the following entry in numerical order to the table to read as follows:

§ 602.101 OMB Control numbers.

*	*	*	*	*
(c) * * *				
CFR part or section where identified and described	Current OMB control No.			
* * * * *	* * * * *			
1.6695-2T	1545-1570			
* * * * *	* * * * *			

David S. Mader,

Acting Deputy Commissioner of Internal Revenue.

Approved: December 9, 1998.

Donald C. Lubick,

Assistant Secretary of the Treasury.

[FR Doc. 98-33343 Filed 12-18-98; 8:45 am]

BILLING CODE 4830-01-U

ARCHITECTURAL AND TRANSPORTATION BARRIERS COMPLIANCE BOARD

36 CFR Part 1152

Employee Responsibilities and Conduct

AGENCY: Architectural and Transportation Barriers Compliance Board.

ACTION: Final rule.

SUMMARY: The Architectural and Transportation Barriers Compliance Board (Access Board) is removing its regulations on the ethical conduct of employees and financial disclosure requirements as unnecessary and obsolete. The regulations have been superseded by government-wide standards of ethical conduct and financial disclosure requirements for executive branch employees.

DATES: This final rule is effective January 20, 1999.

FOR FURTHER INFORMATION CONTACT: James Raggio, Office of General Counsel, Architectural and Transportation Barriers Compliance Board, 1331 F Street, NW., suite 1000, Washington, DC, 20004-1111. Telephone number (202) 272-5434 (Voice); (202) 272-5449 (TTY).

SUPPLEMENTARY INFORMATION: Pursuant to section 201 of Executive Order 12674 (April 12, 1989), as modified by Executive Order 12731 (October 17, 1990), the Office of Government Ethics (OGE) issued government-wide standards of ethical conduct for employees of the executive branch (5 CFR part 2635). These standards, which became effective on February 3, 1993, superseded the Access Board's regulations on ethical conduct in 36 CFR part 1152, subparts A, B, and C. OGE also issued regulations on financial disclosure requirements for employees of the executive branch. These regulations, which became effective on October 5, 1992, superseded the Access Board's regulations on financial disclosure requirements in 36 CFR part 1152, subpart D. The regulations in 36 CFR part 1152 are unnecessary and obsolete, and therefore are being removed.

This rule relates to agency management and personnel and the provisions of the Administrative Procedures Act regarding notice of proposed rulemaking do not apply. See 5 U.S.C. 553(a)(2).

List of Subjects in 36 CFR Part 1152

Conflict of interests.

For the reasons set forth above, under the authority of 29 U.S.C. 792(a)(6)(A), the Access Board amends chapter XI of title 36 of the Code of Federal Regulations by removing part 1152.

Lawrence W. Roffee,
Executive Director.

[FR Doc. 98-33661 Filed 12-18-98; 8:45 am]
BILLING CODE 8150-01-P

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

36 CFR Part 1202

RIN 3095-AA66

Privacy Act Regulations

AGENCY: National Archives and Records Administration (NARA).

ACTION: Final rule.

SUMMARY: This rule streamlines NARA regulations implementing the Privacy Act of 1974 by revising and simplifying policies for release of medical information, clarifying whom in NARA individuals contact with Privacy Act requests and appeals, and removing detailed internal NARA operating procedures that do not belong in the regulation. We are taking this action after conducting a review of our existing Privacy Act regulations in accordance with Executive Order 12866.

EFFECTIVE DATE: January 20, 1999.

FOR FURTHER INFORMATION CONTACT: Nancy Allard at (301) 713-7360, extension 226, or Mary Ronan at (301) 713-6025, extension 226.

SUPPLEMENTARY INFORMATION: We published a notice of proposed rulemaking on August 26, 1998 (63 FR 45433) for a 60-day comment period. No comments were received. We have made one change to § 1202.14 to specify that the NARA standards of conduct cited in the proposed rule are the standards promulgated by the Office of Government Ethics at 5 CFR 2635.703. We will revise the rule to comply with the President's Memorandum of June 1, 1998, Plain Language in Government Writing at a future time.

The Office of Management and Budget (OMB) reviewed the proposed rule as a significant regulatory action under Executive Order 12866. OMB did not require review of this final rule. As required by the Regulatory Flexibility Act, we certify that this rule will not have a significant impact on small entities.

List of subjects in 36 CFR Part 1202

Archives and records, Privacy.

For the reasons set forth in the preamble, NARA is revising part 1202 of

title 36, Code of Federal Regulations, to read as follows:

PART 1202—REGULATIONS IMPLEMENTING THE PRIVACY ACT OF 1974

Subpart A—General Provisions

Sec.

- 1202.1 Scope of part.
- 1202.4 Definitions.
- 1202.6 Contact point for Privacy Act assistance and referrals.
- 1202.10 Collection and use.
- 1202.12 Standards of accuracy.
- 1202.14 Rules of conduct.
- 1202.16 Safeguarding systems of records.
- 1202.18 Inconsistent issuances of NARA superseded.
- 1202.20 Records of other agencies.
- 1202.22 Subpoena and other legal demands.

Subpart B—Disclosure of Records

- 1202.30 Conditions of disclosure.
- 1202.32 Procedures for disclosure.
- 1202.34 Accounting of disclosures.

Subpart C—Individual Access to Records

- 1202.40 Forms of request.
- 1202.42 Special requirements for medical records.
- 1202.44 Granting access.
- 1202.46 Denials of access.
- 1202.48 Appeal of denial of access within NARA.
- 1202.50 Records available at a fee.
- 1202.52 Prepayment of fees over \$250.
- 1202.54 Form of payment.

Subpart D—Requests to Amend Records

- 1202.60 Submission of requests to amend records.
- 1202.62 Review of requests to amend records.
- 1202.64 Approval of requests to amend.
- 1202.66 Denial of requests to amend.
- 1202.68 Agreement to alternative amendments.
- 1202.70 Appeal of denial of request to amend a record.
- 1202.72 Statements of disagreement.
- 1202.74 Judicial review.

Subpart E—Exemptions

- 1202.90 Specific exemptions.
- Authority:** 5 U.S.C. 552a; 44 U.S.C. 2104(a).

Subpart A—General Provisions

§ 1202.1 Scope of part.

(a) This part governs requests for NARA organizational records and certain records of defunct agencies under the Privacy Act, 5 U.S.C. 552a (hereinafter referred to as the Act). This part applies to all NARA records, as defined in § 1202.4, which contain personal information about an individual and some means of identifying the individual, and which are contained in a system of records as defined in 5 U.S.C. 552a(a)(5) from which information is retrieved by use of an identifying particular assigned to the individual. The part prescribes

procedures for notifying an individual of NARA systems of records which may contain a record pertaining to him or her; procedures for gaining access and contesting the contents of such records, and other procedures for carrying out the provisions of the Act.

(b) Policies and procedures governing the disclosure and availability of NARA operational records in general are in part 1250 of this chapter.

§ 1202.4 Definitions.

For the purposes of this part:

Access means a transfer of a record, a copy of a record, or the information in a record to the subject individual, or the review of a record by the subject individual.

Agency means agency as defined in 5 U.S.C. 552(f).

Defunct agency records means the records in a Privacy Act system of an agency that has ceased to exist without a successor in function that have not yet been transferred to the National Archives of the United States.

Disclosure means a transfer by any means of a record, a copy of a record, or the information contained in a record to a recipient other than the subject individual, or the review of a record by someone other than the subject individual.

Individual means a citizen of the United States or an alien lawfully admitted for permanent residence.

Maintain includes maintain, collect, use, or disseminate.

NARA Privacy Act appeal official means the Deputy Archivist of the United States for appeals of denials of access to or amendment of records maintained in a system of records, except where the system manager is the Inspector General. The term means the Archivist of the United States for appeals of denial of access to or amendment of records in systems of records maintained by the Inspector General.

Record means any item, collection, or grouping of information about an individual that is maintained by an agency, including, but not limited to, his or her education, financial transactions, medical history and criminal or employment history, and that contains his or her name or an identifying number, symbol, or other identifying particular assigned to the individual, such as a fingerprint, voiceprint, or photograph. For purposes of this part, "record" does not include archival records that have been transferred to the National Archives of the United States.