

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.

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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

or Investigation Committee, and Adjudicator be replaced if they have an actual or apparent conflict of interest that cannot be resolved with respect to a particular case.

- *Timeliness.* VHA Handbook 1058.2 establishes specific time limits for the Inquiry (30 days), Investigation (90 days), Adjudication (30 days), and Appeal (45 days), with allowances for appropriate extensions.

- *Confidentiality During the Inquiry, Investigation, and Decision-Making Process.* VA's research misconduct policies and procedures emphasize the privacy of all participants and the confidentiality of information gathered in research misconduct proceedings to the extent possible consistent with a fair

and thorough investigation and as allowed by law. Only those individuals who are specifically authorized to review a misconduct allegation will be provided with nonpublic information in connection with the misconduct proceeding.

V. VA Administrative Actions

VHA Handbook 1058.2 lists a number of criteria to be considered in proposing corrective actions when research misconduct is found: the extent of the misconduct; the degree to which the misconduct was knowing, intentional, or reckless; the presence or absence of a pattern of misconduct; the consequences of the misconduct; the Respondent's position and responsibilities; the cooperation of the

Respondent during the Investigation; the likelihood of rehabilitation; the type of corrective actions imposed in past cases with similar features, if any; and any other extenuating or aggravating circumstances.

VA may take interim action(s) as necessary. If there is reasonable indication of a possible criminal violation, the matter will be promptly referred to the VA Inspector General or other appropriate investigative body.

(Authority: 65 FR 76260)

Dated: August 26, 2005.

Gordon H. Mansfield,

Deputy Secretary of Veterans Affairs.

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