

DEPARTMENT OF THE TREASURY**Internal Revenue Service****Privacy Act of 1974, as Amended; System of Records**

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of systems of records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Internal Revenue Service, Treasury, is publishing its inventory of Privacy Act systems of records.

SUPPLEMENTARY INFORMATION: Pursuant to the Privacy Act of 1974 (5 U.S.C. 552a) and the Office of Management and Budget (OMB) Circular No. A-130, the Internal Revenue Service (IRS) has completed a review of its Privacy Act systems of records notices to identify minor changes that will more accurately describe these records.

The changes throughout the document are editorial in nature and consist principally of changes to system locations and system manager addresses. Revisions have also been made due to the restructuring of the IRS along business lines, generally as follows:

(1) Large and Mid-Size Business (LMSB); (2) Small Business/Self-Employed (SBSE); (3) Tax Exempt and Government Entities (TEGE), and (4) Wage and Investment (W & I)

The following 13 systems of records have been added to the IRS' inventory of Privacy Act notices since December 10, 2001:

IRS 00.007—Employee Complaint and Allegation Records, (May 28, 2002, at 67 FR 36963)

IRS 00.008—Recorded Quality Review Records, (November 24, 2003, at 68 FR 65996)

IRS 00.009—Taxpayer Assistance Center Recorded Quality Review Records, (February 24, 2005, at 79 FR 9132.)

IRS 10.007—SPEC Taxpayer Assistance Reporting System (STARS), (July 19, 2004, at 68 FR 43055.)

IRS 10.555—Volunteer Records, (February 10, 2006, at 71 FR 7115.)

IRS 22.012—Health Coverage Tax Credit Records, (June 4, 2003, at 68 FR 33577.)

IRS 24.031—Medicare Prescription Drug Transitional Assistance Records, (May 12, 2004, at 69 FR 26432.)

IRS 26.055—Private Collection Agency (PCA) Quality Review Records, (July 19, 2006, at 71 FR 41075.)

IRS 35.001—Reasonable Accommodation Request Records, November 5, 2004, at 69 FR 59645.)

IRS 42.002—Excise Compliance Programs, (November 8, 2006, at 71 FR 65570.)

IRS 42.031—Anti Money Laundering/ Bank Secrecy Act and Form 8300 Records, (May 30, 2004, at 69 FR 23854.)

IRS 50.222—Tax Exempt & Government Entities Case Management Records, (December 7, 2005, at 70 FR 72876.)

IRS 60.000—Employee Protection System Records, (November 30, 2001, at 66 FR 59839.)

The following 50 systems of records are removed from IRS' inventory of Privacy Act systems for the reasons described:

IRS 10.007—Stakeholder Partnerships, Education and Communication Taxpayer Assistance Reporting System (STARS), published in June 2004, was deleted on February 10, 2006 (71 FR 7115) because its records are covered by the publication of IRS 10.555—Volunteer Records.

IRS 22.034—Miscellaneous Adjustment Files is withdrawn because the records are covered by IRS 22.054—Subsidiary Accounting Files and IRS 22.060—Automated Non-Master File.

IRS 22.043—Potential Refund Litigation Case Files is withdrawn because IRS is not keeping a separate system of records pertaining to taxpayers showing intent to file lawsuits.

IRS 22.044—P.O.W.—M.I.A. Reference File is withdrawn because the records are covered by IRS 24.030—Customer Account Data Engine Individual Master File.

IRS 22.059—Unidentified Remittance File is withdrawn because its records are covered by IRS 22.054—Subsidiary Accounting Files.

IRS 24.013—Combined Account Number File is withdrawn because its records are covered by IRS 22.054—Subsidiary Accounting Files, IRS 24.030—CADE Individual Master File and IRS 24.046—CADE Business Master File.

IRS 24.029—Individual Account Number File (IANF) is withdrawn because its records are covered by IRS 22.054—Subsidiary Accounting Files, IRS 24.030—CADE Individual Master File and IRS 24.046—CADE Business Master File.

IRS 24.070—Debtor Master File is withdrawn because its records are covered by IRS 26.019—Taxpayer Delinquent Account (TDA) Files.

IRS 26.008—IRS and Treasury Employee Delinquency is withdrawn because its records are covered by IRS 24.030, CADE Individual Master File and IRS 26.019, Taxpayer Delinquent Account (TDA) Files.

IRS 26.010—Lists of Prospective Bidders at IRS Sales of Seized Property is withdrawn because its records are covered by IRS 26.019, Taxpayer Delinquent Account (TDA) Files.

IRS 26.011—Litigation Case Files is withdrawn as its records are no longer maintained.

IRS 26.016—Returns Compliance Programs is withdrawn as its records have been subsumed in IRS 42.021, Compliance Returns and Project Files.

IRS 26.022—Delinquency Prevention Programs is withdrawn as its records are covered by IRS 26.019, Taxpayer Delinquent Accounts, IRS 26.020, Taxpayer Delinquent Investigations, and IRS 42.021, Compliance Returns and Project Files.

IRS 34.020—Audit Trail Lead Analysis

System (ATLAS) is withdrawn because its records are covered by IRS 34.037, Audit Trail and Security Records.

IRS 36.002—Employee Activity Records is withdrawn because its records are covered by IRS 36.003, General Personnel and Payroll Records.

IRS 36.005—Medical Records is withdrawn because its records are covered by OPM/GOVT-10 and OPM/GOVT-5.

IRS 36.008—Recruiting Records is withdrawn because its records are covered by OPM/GOVT5, Recruiting, Examining, and Placement Records.

IRS 36.009—Retirement, Life Insurance, and Health Benefits Records is withdrawn because its records are covered by OPM- GOVT-1, General Personnel Records.

IRS 38.001—General Training Records is withdrawn because its records are covered by OPM-GOVT-1, General Personnel Records.

IRS 42.013—Project Files is withdrawn because its records are covered by IRS 42.021—Compliance Programs and Special Project.

IRS 42.014—Employees Returns Control Files is withdrawn because its records are covered by IRS 42.001, Exam Administrative Files.

IRS 42.016—Classification/Centralized Files and Scheduling Files is withdrawn because its records are covered by IRS 42.001, Exam Administrative Files.

IRS 42.030—Discriminant Function File is withdrawn because its records are covered by IRS 42.008, Audit Information Management System.

IRS 46.004—Controlled Accounts is withdrawn because its records are no longer maintained.

IRS 46.011—Illinois Land Trust Files is withdrawn because its records are no longer maintained.

IRS 46.016—Secret Service Details is withdrawn because we no longer perform these services.

IRS 46.051—Criminal Investigation Audit Trail Records is withdrawn because its records are covered by IRS 34.037 Audit Trail and Security Records System.

IRS 49.003—Financial Statements File is withdrawn because its records are covered by IRS 49.001—Collateral and Information Requests System and IRS 42.001—Examination Administrative File.

IRS 49.007—Overseas Compliance System is withdrawn because its records are covered by IRS 42.021—Compliance Programs and Project Files.

IRS 49.008—International Correspondence System is withdrawn because its records are covered by IRS 00.001—Correspondence Files and Correspondence control Files and IRS 00.002—Correspondence File: Inquiries About Enforcement Activities.

IRS 90.007—Chief Counsel Legislation and Regulations Division, Employee Plans and Exempt Organizations Division, and Associate Chief Counsel (Technical and International) Correspondence and Private Bill File, this system is withdrawn. The files maintained under this system are no longer organized in a manner retrievable by

individual identifier or have been subsumed into other Office of Chief Counsel systems of records.

IRS 90.018—Expert Witness Library, this system is withdrawn. The Office of Chief Counsel no longer maintains an Expert Witness Library.

The following nine systems of records are withdrawn because they were consolidated and placed under the jurisdiction of the Treasury Inspector General for Tax Administration (TIGTA):

IRS 60.001—Assault and Threat Investigation Files, Inspection.

IRS 60.002—Bribery Investigation Files, Inspection.

IRS 60.003—Conduct Investigation Files, Inspection.

IRS 60.004—Disclosure Investigation Files, Inspection

IRS 60.005—Enrollee Applicant Investigation Files, Inspection.

IRS 60.006—Enrollee Charge Investigation Files, Inspection.

IRS 60.007—Miscellaneous Information File, Inspection.

IRS 60.009—Special Inquiry Investigation Files, Inspection.

IRS 60.010—Tort Investigation Files, Inspection.

The above records were renamed as Treasury/DO .311—TIGTA Office of Investigations Files, see 68 FR 28,046 (May 22, 2003). This amendment reflects the transfer of investigative responsibility to TIGTA.

The Office of Professional Responsibility systems were consolidated and all records from the following systems of records were included in:

IRS 37.006—Correspondence, Miscellaneous Records and Information Management Records;

IRS 37.007—Practitioner Disciplinary Records; and

IRS 37.009—Enrolled Agent Records.

As a result of that consolidation, published on December 1, 2006, at 71 FR 69613, the following systems are withdrawn:

IRS 37.001—Abandoned Enrollment Applications,

IRS 37.002—Files containing Derogatory Information about Individuals Whose Applications for Enrollment to Practice before the IRS Have Been Denied and Applicant Appeal Files,

IRS 37.003—Closed Files Containing Derogatory Information about Individuals' Practice before the Internal Revenue Service and Files of Attorneys and Certified Public Accountants Formerly Enrolled to Practice,

IRS 37.004—Derogatory Information (No Action),

IRS 37.005—Present Suspension and Disbarments Resulting from Administrative Proceedings,

IRS 37.008—Register of Docketed Cases and Applicant Appeals,

IRS 37.010—Roster of Former Enrollees, and IRS 37.011—Present Suspensions from Practice before the Internal Revenue Service.

In addition, the title of the system of records “IRS 21.001—Tax Administration Resources File, Office of Tax Administration Advisory Services” is changed to “IRS 21.001—Tax Administration Advisory Services (TAAS) Resources Records.”

Whenever members of Congress request individually identifiable information at the request of a constituent, the IRS requires that a copy of the constituent's written correspondence to the member be included before such information is provided. The constituent's written correspondence to the member is treated as a consent for the IRS to disclose pertinent information back to the member. In light of this practice, the routine use authorizing disclosures to members of Congress in response to constituent inquiries is not needed and is removed from all systems of records. If a constituent inquiry does not include a copy of the constituent's written correspondence to the member (or the member's office cannot furnish a copy), then the IRS simply acknowledges the constituent inquiry and informs the member that the IRS will respond substantively directly to the constituent.

We have also updated our routine use language relating to disclosures in judicial or administrative proceedings to conform to applicable case law. It now reads: “Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.”

On May 22, 2007, the Office of Management and Budget (OMB) issued Memorandum M-07-16 entitled “Safeguarding Against and Responding to the Breach of Personally Identifiable Information.” It required agencies to publish the routine use recommended by the President's Identity Theft Task Force. As part of that effort, the Department published the notice of the

proposed routine use on October 3, 2007, at 72 FR 56434 and was effective on November 13, 2007. The new routine use has been added to each IRS system of records below.

We have added language at the beginning of the Routine Use section of certain notices stating that the disclosure of some records maintained in that system of records is restricted by statutes other than the Privacy Act. For example, IRS systems of records already state that “returns” and “return information” will only be disclosed in accordance with 26 U.S.C. 6103.

Experience has demonstrated that certain systems of records regularly contain records the disclosure of which is controlled by statutes other than the Privacy Act. In recognition of this, we have added language to those notices identifying these other statutes. For systems of records that contain “matters occurring before a grand jury,” such records (or information contained therein) will only be disclosed in accordance with Rule 6(e) of the Federal Rules of Criminal Procedure. For systems of records that contain “tax convention information,” such records (or information contained therein) will only be disclosed in accordance with 26 U.S.C. 6105. For systems of records that contain statistical studies of tax information such records (or information contained therein) will only be disclosed in accordance with 26 U.S.C. 6108. Disclosure of these types of records has always been exclusively governed by these statutes. *See Lake v. Rubin*, 162 F.3d 113 (D.C. Cir. 1998). The new language is included under the Routine Use section of certain system of records notices to inform members of the public of this governing authority, in addition to, or in lieu of, the routine uses enumerated for each system of records.

Application of Privacy Act exemptions. It has been recognized by Congress that application of all of the requirements of the Act to certain categories of records may have an undesirable and often unacceptable effects upon agencies in the conduct of necessary public business. Consequently, Congress established general exemptions and specific exemptions that could be used to exempt records from provisions of the Privacy Act. Congress also required that exempting records from provisions of the Privacy Act would require the head of an agency to publish a determination to exempt a record from the Act as a rule in accordance with the Administrative Procedures Act. One provision of the Act, 5 U.S.C. 552a(d)(5), allows an agency to exempt

qualifying material and is frequently overlooked by the public until it is invoked by an agency. The Internal Revenue Service is providing notice of its authority to assert the exemption granted by subsection (d)(5) to any record maintained in any of its systems of records when appropriate to do so. 5 U.S.C. 552a(d)(5) states that “nothing in this [Act] shall allow an individual access to any information compiled in reasonable anticipation of a civil action or proceeding.” This subsection permits an agency to withhold a record from the access provisions of the Privacy Act and reflects Congress’s intent to exclude civil litigation files which includes quasi-judicial administrative hearings from access under subsection (d)(1). Unlike the other Privacy Act exemptions (see 5 U.S.C. 552a(j)(2) and (k)), subsection (d)(5) is entirely “self-executing,” and as such it does not require an implementing regulation in order to be effective.

On September 25, 2007, the Department published a final rule to change the basis of the exemption claimed for the system of records entitled “IRS 34.022—Automated Background Investigations System (ABIS),” from that which is provided under 5 U.S.C. 552a(j)(2), to that which is provided under 5 U.S.C. 552a(k)(5). IRS determined that the records were no longer compiled for law enforcement purposes and did not qualify for the Privacy Act exemption at 5 U.S.C. 552a(j)(2). The (k)(5) exemption is more appropriate because the investigatory material contained in this system of records is collected and maintained solely for the purpose of determining suitability, eligibility, or qualifications for Federal civilian employment.

Systems Covered by This Notice

This notice covers all systems of records adopted by the IRS up to November 5, 2007. The systems notices are reprinted in their entirety following the Table of Contents.

Dated: February 27, 2008.

Peter B. McCarthy,
Assistant Secretary for Management and Chief Financial Officer.

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**Internal Revenue Service (IRS)
Treasury/IRS 00.001**

SYSTEM NAME:

Correspondence Files and Correspondence Control Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Initiators of correspondence; persons upon whose behalf the correspondence is initiated (including customers and employees who are asked to complete surveys); and subjects of correspondence.

CATEGORIES OF RECORDS IN THE SYSTEM:

Correspondence received and sent with respect to matters under the jurisdiction of the IRS. Correspondence includes letters, telegrams, memoranda

of telephone calls, email, and other forms of communication. Correspondence may be included in other systems of records described by specific notices.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:
 5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track correspondence including responses from voluntary surveys.

ROUTINE USES OF RECORDS MAINTAINED BY THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE OF SUCH USES:

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public

authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.4.1.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when: (a) The Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

System Manager may be any IRS supervisor. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record access procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Initiators of correspondence and information secured internally from other systems of records in order to prepare responses.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.002**SYSTEM NAME:**

Correspondence Files: Inquiries about Enforcement Activities—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Initiators of correspondence; persons upon whose behalf the correspondence was initiated; and subjects of the correspondence. Includes individuals for whom tax liabilities exist, individuals who have made a complaint or inquiry, or individuals for whom a third party is interceding relative to an internal revenue tax matter.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, and, if applicable, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number

assigned by the IRS); chronological investigative history; other information relative to the conduct of the case; and/or the taxpayer's compliance history. Correspondence may include letters, telegrams, memoranda of telephone calls, email, and other forms of communication.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track correspondence concerning enforcement matters.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and

Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, SB/SE, TEGE, and W & I and Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4); (e)(1); (e)(4)(G)–(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 00.003

SYSTEM NAME:

Taxpayer Advocate Service and Customer Feedback and Survey Records—Treasury/IRS

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who provide feedback (both complaints and compliments) about IRS employees, including customer responses to surveys from IRS business units and IRS employees about whom complaints and compliments are received by the Taxpayer Advocate Service.

CATEGORIES OF RECORDS IN THE SYSTEM:

Quality review and tracking information, customer feedback, and reports on current and former IRS

employees and the resolution of that feedback.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; and Sec. 1211 of Pub. L. 104–168, Taxpayer Bill of Rights (TBOR) 2.

PURPOSE:

To improve quality of service by tracking customer feedback (including complaints and compliments), and to analyze trends and to take corrective action on systemic problems.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Taxpayer Advocate Service headquarters and field offices or Head of the Office where the records are maintained. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Customer feedback and information from IRS employees.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.007

SYSTEM NAME:

Employee Complaint and Allegation Referral Records.

SYSTEM LOCATION:

Operations Support: Human Capital Office (Workforce Relations: Employee Conduct and Compliance Office). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current or former IRS employees or contractors of the IRS who are the subject of complaints directed to the IRS or the Treasury Inspector General for Tax Administration (TIGTA); and individuals who submit these complaints.

CATEGORIES OF RECORDS IN THE SYSTEM:

Documents containing the complaint, allegation or other information regarding current and former IRS employees and contractors; documents reflecting investigations or other inquiries into the complaint, allegation

or other information; and documents reflecting management's actions taken in response to a complaint, allegation or other information.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; Sections 3701 and 7803 of Pub. L. 105-206, IRS Restructuring and Reform Act of 1998 (RRA1998); and Section 1211 of Pub. L. 104-168, Taxpayer Bill of Rights 2 (TBOR2).

PURPOSE:

To provide a timely and appropriate response to complaints and allegations concerning current and former IRS employees and contractors; and to advise complainants of the status, and results, of investigations or inquiries into those complaints or allegations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other

public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(7) Disclose information to complainants or victims to provide such persons with information and explanations concerning the progress and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim. Information concerning the progress of the investigation or case is limited strictly to whether the investigation/case is opened or closed. Information about any disciplinary action is provided only after the subject of the action has exhausted all reasonable appeal rights.

(8) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to complainants or victims to provide such persons with information and explanations concerning the progress and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim. Information concerning the progress of the investigation or case is limited strictly to whether the case is open or closed. Information about any disciplinary action is provided only after the subject of the action has exhausted all reasonable appeal rights.

(10) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of individual who submitted the complaint, allegation or other information; or by name of the individual who is the subject of the complaint, allegation or other information.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10 Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief Human Capital Officer (Operations Support, Headquarters). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other

records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

This system of records is exempt from the Privacy Act provision which requires that record source categories be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act pursuant to U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 00.008

SYSTEM NAME:

Recorded Quality Review Records—Treasury/IRS.

SYSTEM LOCATION:

Wage & Investment (W & I) call sites. A list of these sites is available on-line at: <http://www.irs.gov/help/article/0,,id=96730,00.html>. See IRS appendix A for other W & I addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees who respond to taxpayer assistance calls.

CATEGORIES OF RECORDS IN THE SYSTEM:

Quality review and employee performance feedback program records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer quality review programs at call sites. Information maintained includes questions and other statements from taxpayers or their representatives on recordings. The primary focus of the system is to improve service of, and retrieve information by, the employee and not to focus on the taxpayer.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her

personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(3) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By IRS employee/assistor's name or identification number (e.g., SEID, badge number). Recorded calls or screens are not retrieved by taxpayer name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS.).

SAFEGUARDS:

Access controls are not less than those provided for by IRM 25.10.1, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management. Audio recordings and screen capture images are kept long enough for the review and discussion process to take place, generally not more than 45 days.

SYSTEM MANAGER AND ADDRESS:

Director, Customer Account Services, W & I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Records in this system are provided by IRS employees identifying themselves when they provide information to assist a taxpayer.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.009

SYSTEM NAME:

Taxpayer Assistance Center (TAC) Recorded Quality Review Records—Treasury/IRS

SYSTEM LOCATION:

W & I Taxpayer Assistance Centers. A list of these sites is available on-line at: <http://www.irs.gov/localcontacts/index.html>. Other W & I office addresses are listed in IRS appendix A.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees who respond to in-person taxpayer assistance contacts.

CATEGORIES OF RECORDS IN THE SYSTEM:

Audio recordings of conversations with taxpayers, captured computer screen images of taxpayer records reviewed during the conversation, and associated records required to administer quality review and employee performance feedback programs.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To evaluate and improve employee performance and the quality of service at TAC sites.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Disclose information to a contractor, including an expert witness or a consultant hired by the IRS, to the extent necessary for the performance of a contract.

(6) Disclose information to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges. Information may also be disclosed to the parties in the alternative dispute resolution proceeding.

(7) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, or the Equal Employment Opportunity Commission when the records are relevant and necessary to resolving personnel, discrimination, or labor management matters within the jurisdiction of these offices.

(8) Disclose information to the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board, or the Federal Mediation and Conciliation Service, when the records are relevant and necessary to resolving any labor management matter within the jurisdiction of these offices.

(9) Disclose information to the Office of Government Ethics when the records are relevant and necessary to resolving any conflict of interest, conduct, financial statement reporting, or other ethics matter within the jurisdiction of that office.

(10) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By name of the employee to whom they apply.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management. Audio recordings and screen capture images are kept long enough for the review and discussion process to take place, generally not more than 45 days.

The agency may keep audio recordings and captured computer screen images for a longer period under certain circumstances, including, but not limited to, resolution of matters pertaining to poor employee performance, security (threat, altercation, etc.), or conduct-related issues.

SYSTEM MANAGER AND ADDRESS:

Director, Customer Account Services, W&I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Records in this system are provided by taxpayers, employees, and IRS taxpayer account records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.333**SYSTEM NAME:**

Third Party Contact Records
—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom Federal tax assessments have been made; individuals believed to be delinquent in filing Federal tax returns or in paying Federal taxes, penalties or interest; individuals who are or have been considered for examination for tax determination purposes, i.e., income, estate and gift, excise or employment tax liability.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records of third party contacts including the taxpayer's name; Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); the third party contact's name; date of contact; and IRS employee's identification number (e.g., SEID, badge number).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602(c); and 7801.

PURPOSE:

To comply with 26 U.S.C. 7602(c), records document third party contacts with respect to the determination or collection of the tax liability of the taxpayer. Third party contact data is provided periodically to taxpayers and upon the taxpayer's written request.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer's name or TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Collection, Small Business/Self-Employed Division (SB/SE). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax records of the individual; public information sources; third parties including individuals, city and state governments, other Federal agencies, taxpayer's employer, employees and/or clients, licensing and professional organizations, and foreign governments under tax treaties.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 00.334**SYSTEM NAME:**

Third Party Contact Reprisal Records—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom Federal tax assessments have been made; individuals believed to be delinquent in filing Federal tax returns or in paying Federal taxes, penalties or interest; individuals who are or have been considered for examination for tax determination purposes; i.e., income, estate and gift, excise or employment tax liability.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records of third party contacts as described in 26 U.S.C. 7602(c), where reprisal determinations have been made, including the taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); date of contact; fact of reprisal determination; and IRS employee's identification number (e.g., SEID, badge number).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7602(c); and 7801.

PURPOSE:

To track the number of reprisal determinations made pursuant to 26 U.S.C. 7602(c)(3)(B).

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name and /or TIN

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Collection, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records is exempt from the Privacy Act provision which requires that record source categories be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4); (e)(1); (e)(4)(G)–(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 10.001

SYSTEM NAME:

Biographical Files, Communications and Liaison—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

IRS employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records are biographical data and photographs of key IRS employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the media and the public.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By key employee's name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10 Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Communications & Liaison. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing

at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

By employees.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 10.004

SYSTEM NAME:

Stakeholder Relationship Management and Subject Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who have stakeholder relationships with the IRS, including individuals who attend IRS forums and educational outreach meetings.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records include stakeholder relationship information, correspondence, newspaper clippings, email and other forms of communication.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE OF THE SYSTEM:

To track stakeholder relationships and inform individuals about tax administration.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the media and the public.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the

security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name or administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Communications & Liaison. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Information from news media, and correspondence within the IRS and from IRS stakeholders.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 10.555

SYSTEM NAME:

Volunteer Records—Treasury/IRS.

SYSTEM LOCATION:

W & I Headquarters, field and campus offices. See IRS Appendix A for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who promote and participate in IRS volunteer programs; and individuals who have an interest in promoting tax outreach and return preparation, including tax professionals and practitioners.

CATEGORIES OF RECORDS IN THE SYSTEM:

Volunteer names; contact information; electronic filing identification numbers (EFINs); and information to be used in program administration; and information pertaining to reviews of each site and other information about volunteer operations.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To manage IRS volunteer programs, including determining assignments of IRS resources to various volunteer programs and making recommendations for training or other quality improvement measures.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS to the extent necessary for the performance of a contract.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.4.1.

(5) Provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.

(6) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the name of the volunteer. Records pertaining to electronic filing capabilities may also be retrieved by the electronic filing identification number (EFIN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, W & I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "RECORD ACCESS PROCEDURES" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

Individuals seeking to contest content of a record in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B.

RECORD SOURCE CATEGORIES:

Treasury employees; Federal, State, or local agencies that sponsor free financial services in coordination with IRS; taxpayers who visit these sites; and volunteer individuals and organizations that provide free tax preparation and tax-related services to these taxpayers.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 21.001**SYSTEM NAME:**

Tax Administration Advisory Services (TAAS) Resources Records—Treasury/IRS.

SYSTEM LOCATION:

Office of Tax Administration Advisory Services (TAAS), International, Large & Mid-Size Business (LMSB). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Past and potential tax administration advisors who have served or indicated

an interest in serving on advisory assignments, and selected officials engaged in tax administration and related fields for matters pertaining to international issues.

CATEGORIES OF RECORDS IN THE SYSTEM:

Applicant roster database, locator cards or lists with names, addresses, telephone numbers, and organizational affiliations of officials engaged in tax administration; work assignment or application folders of past and potential tax administration advisors, which contain employment history, information, medical abstracts, security clearances, and passport information; bio-data sketches on IRS employees and others engaged in tax administration and related fields.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To identify employees who have expressed an interest in overseas assignments, and to identify historical and current activities pertaining to international issues.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems

or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By employee name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals, organizations with which they are associated, or other knowledgeable tax administration experts.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.003**SYSTEM NAME:**

Annual Listing of Undelivered Refund Checks—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers whose refund checks have been returned as undeliverable since the last Annual Listing of Undelivered Refund Checks was produced.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and records containing tax module information (tax period, amount of credit balance and Document Locator Number (DLN)).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To keep track of refund checks returned as undeliverable.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name or TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I and SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.011**SYSTEM NAME:**

File of Erroneous Refunds—Treasury/IRS.

SYSTEM LOCATION:

Campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers issued erroneous refunds.

CATEGORIES OF RECORDS IN THE SYSTEM:

Case reference taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by IRS), administrative control number, date of erroneous refund, statute expiration date, status of case, location, correspondence and research material.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain records necessary to resolve erroneous refunds.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I and SB/SE.
(See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.012**SYSTEM NAME:**

Health Coverage Tax Credit (HCTC) Program Records—Treasury/IRS

SYSTEM LOCATION:

W & I Headquarters and HCTC contractor location offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who apply for and are eligible for the credit.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records required to administer the HCTC program.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 35, 7527, and 7801.

PURPOSE:

To administer the health care credit provisions.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other

records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or health care insurance policy number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, W & I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its

content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Individuals eligible under HCTC program; IRS taxpayer account information; Health Coverage providers; Department of Labor; Pension Benefit Guaranty Corporation; state workforce agencies, and the Department of Health and Human Services.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.026**SYSTEM NAME:**

Form 1042S Index by Name of Recipient—Treasury/IRS.

SYSTEM LOCATION:

Campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

U.S. citizens living abroad subject to federal tax withholding.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records include taxpayer's name, address, country of residence and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and name of withholding agent.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer the back-up withholding laws and regulations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has

been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made

in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.027

SYSTEM NAME:

Foreign Information System (FIS)—Treasury/IRS.

SYSTEM LOCATION:

International (LMSB) headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individual taxpayers who file Form 5471, Information Return with Respect to a Foreign Corporation and Form 5472, Information Return of a Foreign Owned Corporation.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), foreign corporation identification, information relating to stock, U.S. shareholders, Earnings and Profits, Balance Sheet, and other available accounting information relating to a specific taxable period.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer laws and regulations relative to foreign owned corporations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made

to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Documents are stored and retrieved by Document Locator Number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.028

SYSTEM NAME:

Disclosure Authorizations for U.S. Residency Certification Letters—Treasury/IRS.

SYSTEM LOCATION:

Philadelphia Campus. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals and third parties who are subjects of correspondence and who initiate correspondence requesting U.S. Residency Certification.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records relating to the individual requesting certification, including identifying information of the individual requesting certification, and records relating to the identity of third party designees authorized to receive tax information specific to the U.S. Residency Certification request.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To certify filing and payment of U.S. income tax returns and taxes to allow a reduction in foreign taxes due in accordance with various treaty provisions for U.S. citizens living abroad and U.S. domestic corporations conducting business in foreign countries.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employee identification number (EIN) or similar number assigned by the IRS), and name of designee.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Individuals seeking certification, or persons acting on their behalf.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.032**SYSTEM NAME:**

Individual Microfilm Retention Register—Treasury/IRS.

SYSTEM LOCATION:

Computing centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who file, or may be required to file, individual income tax

returns (e.g., Form 1040, 1040A, or 1040EZ).

CATEGORIES OF RECORDS IN THE SYSTEM:

Selected data elements that have been archived from the Individual Master File (IMF).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:5 U.S.C. 301 AND 26 U.S.C. 7801.**PURPOSE:**

To archive individual tax account information after a certain period of inactivity on the master file in order not to overburden the computer system required for active accounts.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By individual taxpayer name Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), tax period, name, and type of tax.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and

Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Directors, Computing Centers. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.054

SYSTEM NAME:

Subsidiary Accounting Files—Treasury/IRS.

SYSTEM LOCATION:

Campuses. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers affected by one or more of the transactions reflected in the categories of records listed below.

CATEGORIES OF RECORDS IN THE SYSTEM:

Documents containing name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and accounting information relevant to various transactions related to unapplied credits and payments, property held by the IRS, erroneous payments, accounts transferred, funds

collected for other agencies, abatements and/or assessments of tax, uncollectible accounts, and Offers-in-Compromise.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer the accounting files relevant to the types of transactions described in "Categories of records in the system" above.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN, or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I and SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.060

SYSTEM NAME:

Automated Non-Master File (ANMF)—Treasury/IRS.

SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers whose accounts are not compatible with the normal master file processes.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS) and information that cannot be input into the Master File, including child support payment information from the states.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track taxpayer account information that is not input to the Master File.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN, or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I and SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 22.061

SYSTEM NAME:

Information Return Master File (IRMF)—Treasury/IRS.

SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individual payors and payees of various types of income for which information reporting is required (e.g., wages, dividends, interest, etc.)

CATEGORIES OF RECORDS IN THE SYSTEM:

Information returns.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer tax accounts related to the filing of information returns.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the

suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By payor and payee name and Taxpayer Identification Number (TIN) (e.g.), social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, W & I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4);

(e)(1); (e)(4)(G), (H), (I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 22.062

SYSTEM NAME:

Electronic Filing Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Electronic return providers (electronic return preparers, electronic return collectors, electronic return originators, electronic filing transmitters, individual filing software developers) who have applied to participate, are participating, or have been rejected, expelled or suspended from participation, in the electronic filing program (including Volunteer Income Tax Assistance (VITA) volunteers). Individuals who attend, or have indicated interest in attending, seminars and marketing programs to encourage electronic filing and improve electronic filing programs (including individuals who provide opinions or suggestions to improve electronic filing programs), or who otherwise indicate interest in participating in electronic filing programs.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records pertaining to individual electronic filing providers, including applications to participate in electronic filing, credit reports, reports of misconduct, law enforcement records, and other information from investigations into suitability for participation. Records pertaining to the marketing of electronic filing, including surveys and opinions about improving electronic filing programs.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 6011, 6012, and 7803.

PURPOSE:

To administer and market electronic filing programs.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(5) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(7) Disclose information to state taxing authorities to promote joint and state electronic filing, including marketing such programs and enforcing the legal and administrative requirements of such programs.

(8) Disclose to the public the names and addresses of electronic return originators, electronic return preparers, electronic return transmitters, and individual filing software developers, who have been suspended, removed, or otherwise disciplined. The Service may

also disclose the effective date and duration of the suspension, removal, or other disciplinary action.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and magnetic media.

RETRIEVABILITY:

By electronic filing provider name or Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN) or similar number assigned by the IRS), or document control number (DCN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Electronic Tax Administration. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with

instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. See "RECORD ACCESS PROCEDURES" above for records that are not tax records.

RECORD SOURCE CATEGORIES:

(1) Electronic filing providers; (2) informants and third party witnesses; (3) city and state governments; (4) IRS and other Federal agencies; (5) professional organizations; (6) business entities; and (7) participants in marketing efforts or who have otherwise indicated interest in electronic filing programs.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.030

SYSTEM NAME:

CADE Individual Master File (IMF)—Treasury/IRS.

SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.).

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who file Federal Individual Income Tax Returns; individuals who file other information filings; and individuals operating under powers of attorney.

CATEGORIES OF RECORDS IN THE SYSTEM:

Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files (CAF), and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account who owes past due child and/or spousal support payments and whose name has been submitted to IRS by a state.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, W & I. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual or taxpayer representative and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.031

SYSTEM NAME:

Medicare Prescription Drug Transitional Assistance Records—Treasury/IRS

SYSTEM LOCATION:

Martinsburg Computing Center. (See the IRS Appendix below for address.)

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:

5 U.S.C. 301, 26 U.S.C. 6103(l)(19), and 7801.

PURPOSE:

To maintain records for disclosure to the Department of Health and Human Services (HHS) under the Medicare Prescription Drug Improvement and Modernization Act of 2003 to assist HHS in ensuring that applicants qualify for prescription drug transitional assistance.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By name or social security number (SSN) of the Medicare beneficiary.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Martinsburg Computing Center. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

The Individual Master File (IMF), and the Centers for Medicare and Medicaid Services, HHS.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.046**SYSTEM NAME:**

CADE Business Master File (BMF)—Treasury/IRS.

SYSTEM LOCATION:

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who file business tax and information returns; individuals who file other information filings; and individuals operating under powers of attorney for these businesses.

CATEGORIES OF RECORDS IN THE SYSTEM:

Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; and representative authorization information.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name, type of tax, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office

listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 24.047

SYSTEM NAME:

Audit Underreporter Case File—Treasury/IRS.

SYSTEM LOCATION:

Campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Recipients of income (payees) with a discrepancy between the income tax returns they file and information returns filed by payors with respect to them.

CATEGORIES OF RECORDS IN THE SYSTEM:

Payee and payor name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and income records containing the types and amounts of income received/reported.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To reconcile discrepancies between tax returns and information returns filed.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or

property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Payee's and payor's names and TINs.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I and SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Information returns filed by payors and income tax returns filed by tax payers.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4); (e)(1); (e)(4)(G)–(I); (e)(5); (e)(8); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 26.001

SYSTEM NAME:

Acquired Property Records—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals with delinquent tax accounts whose property has been acquired by the government by purchase or right of redemption.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS, and revenue officer reports.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track property acquired under 26 U.S.C. 6334.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4); (e)(1); (e)(4)(G)–(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.006**SYSTEM NAME:**

Form 2209, Courtesy Investigations—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom a delinquency or other investigation is located in one IRS office, but the individual is now living or has assets located in the jurisdiction of another IRS office.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer

identification number (EIN), or similar number assigned by the IRS), asset ownership information, chronological investigative history, and, where applicable, Form SSA-7010 cases (request for preferential investigation on an earning discrepancy case).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track the assignment of, and progress of, these investigations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3); (d)(1)–(4); (e)(1); (e)(4)(G)–(I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.009**SYSTEM NAME:**

Lien Files—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom Notices of Federal Tax Liens have been filed.

CATEGORIES OF RECORDS IN THE SYSTEM:

Open and closed Federal tax liens, including Certificates of Discharge of Property from Federal Tax Lien; Certificates of Subordination; Certificates of Non-Attachment; Exercise of Government's Right of Redemption of Seized Property; and Releases of Government's Right of Redemption.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 6323 and 7801.

PURPOSE:

To identify those individuals on whom a Notice of Federal Tax Lien, discharge, or subordination on lien attachment has been filed.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 26.012**SYSTEM NAME:**

Offer in Compromise (OIC) File—Treasury/IRS.

SYSTEM LOCATION:

Field, campus and computing center offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who have submitted an offer to compromise a tax liability.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), assignment information; and records, reports and work papers relating to the assignment, investigation, review and adjudication of the offer.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To process offers to compromise a tax liability.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department

suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I)

and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.013

SYSTEM NAME:

Trust Fund Recovery Cases/One Hundred Percent Penalty Cases—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals against whom Federal tax assessments have been made or are being considered as a result of their being deemed responsible for payment of unpaid corporation withholding taxes and social security contributions.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), information about basis of assessment, including class of tax, period, dollar figures, waivers extending the period for asserting the penalty (if any), and correspondence.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer and enforce Trust Fund Recovery Penalty cases under 26 U.S.C. 6672.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity)

that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN; cross-referenced to business name from which the penalty arises.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.014

SYSTEM NAME:

Record 21, Record of Seizure and Sale of Real Property—Treasury/IRS.

SYSTEM LOCATION:

Field offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals against whom tax assessments have been made and whose real property was seized and sold to satisfy their tax liability. Names and addresses of purchasers of this real property.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), information about basis of assessment, including class of tax, period, dollar amounts, and property description.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer sales of real property.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic records.

RETRIEVABILITY:

By taxpayer name, TIN, and seizure number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Manager listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Property records and information supplied by third parties pertaining to property records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 26.019**SYSTEM NAME:**

Taxpayer Delinquent Account (TDA) Files—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom Federal tax assessments have been made and persons who owe child support obligations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Investigatory records generated or received in the collection of Federal

taxes and all other related sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes including the Debtor Master File, and records that have a code identifying taxpayers that threatened or assaulted IRS employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To provide inventory control of delinquent accounts.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), or name of person who owes child support obligations.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and

Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Field and campus offices. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.020**SYSTEM NAME:**

Taxpayer Delinquency Investigation (TDI) Files—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who are, or may be, delinquent in filing Federal tax returns.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS); information from previously filed returns, information about the potential delinquent return(s), including class of tax, chronological investigative history; and a code identifying taxpayers that threatened or assaulted IRS employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track information on taxpayers who may be delinquent in Federal tax payments or obligations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic records.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 26.021**SYSTEM NAME:**

Transferee Files—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals on whom tax assessments have been made but who have, or may have, transferred their assets in order to place them beyond the reach of the government.

CATEGORIES OF RECORDS IN THE SYSTEM:

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), assessment, including class of tax, period, dollar amounts and information about the transferee.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To provide inventory control on taxpayers believed to have transferred assets that may not be available to satisfy their delinquent tax accounts.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, SB/SE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in RECORD ACCESS PROCEDURES, above.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law

enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 26.055

SYSTEM NAME:

Private Collection Agency (PCA) Quality Review Records.

SYSTEM LOCATION:

PCA locations may change from time to time. See “System manager” below for contact information.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

This system includes information about the PCAs (to the extent they are individuals) and employees of PCAs.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system includes quality review and PCA employee performance records used to administer private debt collection; records of allegations of PCA employee misconduct, including records of investigations and actions by PCAs and IRS in response to allegations or complaints against PCA employees; records used to make a final determination of whether a PCA employee has committed an act or omission described in I.R.C. 6306(b) that makes the individual ineligible to perform services under the PCA contract; and a log of complaints detailing IRS and PCA investigations and actions.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801; and 881 of the American Jobs Creation Act of 2004 (Pub. L. 108–357).

PURPOSE:

To administer, evaluate and improve the service and performance of PCAs.

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

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to DOJ when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS

employee in his or her official capacity; (c) any IRS employee in his or her individual capacity under circumstances in which the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States government is a party to the proceeding or has an interest in such proceeding, and the IRS determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity where the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding, and the IRS (or DOJ) determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, tribal agency, or other public authority, that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to an arbitrator, mediator, or other neutral person, and to the parties, in the context of alternative dispute resolution, to the extent relevant and necessary for the resolution of the matters presented to permit the arbitrator, mediator, or similar person to resolve the matters presented, including asserted privileges.

(7) Disclose information to a former employee of the IRS or a PCA to the extent necessary for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that person's former area of responsibility.

(8) Disclose information to professional organizations or associations with which individuals covered by this system of records may be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with tax administration and maintenance of standards of conduct and discipline.

(9) Disclose to a contractor, including an expert witness or consultant, hired by the IRS to the extent necessary for the performance of a contract.

(10) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name or Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), or Employer Identification Number (EIN)), or by PCA names (to the extent they are individuals) and PCA employee name and/or identifying number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Director, Collection, Small Business/ Self-Employed Division (SB/SE). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Manager listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Individuals seeking access to any non-tax record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

RECORD SOURCE CATEGORIES:

Taxpayers, their representatives and PCAs.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 30.003**SYSTEM NAME:**

Requests for Printed Tax Materials Including Lists—Treasury/IRS.

SYSTEM LOCATION:

Field and campus offices. See appendix A for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals that request various IRS printed and electronic materials.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name and address of individuals wanting to receive tax forms, newsletters, publications or educational products.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

The purpose of this system is to administer tracking and responses to requests for printed tax materials.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to mailing or distribution services contractors for the purpose of executing mail outs, order fulfillment, or subscription fulfillment.

(2) Disclose information to mailing or distribution services contractors for the purpose of maintaining mailing lists.

(3) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

Alphabetically by name or numerically by zip code.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Agency Wide Shared Services (Publishing Services). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix

B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

The information is supplied by the individual making the request and agency entries made in fulfilling the request.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 30.004**SYSTEM NAME:**

Security Violations—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who violate physical security regulations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name of violator, circumstances of violation (e.g., date, time, actions of violator, etc.), supervisory action taken, and other information pertaining to the violation.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

The purpose of this system is to administer programs to track and take appropriate action for security violations.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any

component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Agency Wide Shared Services (Property, Security, and Records). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of

records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Contract guard force and security inspections.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.003

SYSTEM NAME:

Assignment and Accountability of Personal Property Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals receiving government property for use and repair.

CATEGORIES OF RECORDS IN THE SYSTEM:

Descriptions of property, receipts, reasons for removal, and property passes.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

To maintain an inventory control over government property assigned to IRS employees for their use and to account for government property requiring repair.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the

IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(5) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Agency Wide Shared Services (Space and Property). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals who receive government property; request property passes; or who request repairs on equipment.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.007**SYSTEM NAME:**

Record of Government Books of Transportation Requests—Treasury/IRS.

SYSTEM LOCATION:

Field offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees issued Transportation Requests.

CATEGORIES OF RECORDS IN THE SYSTEM:

Form 496, alphabetical card record by name or the serial numbers of Transportation Requests issued to the employee; and Form 4678, numerical

list by serial number listing the name of the employee to whom issued.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

To administer Government Transportation Requests.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to another Federal agency to effect inter-agency salary offset.

(3) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By employee name or transportation request serial number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Field managers where these records are used. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Government Books of Transportation Requests and employees to whom books were issued.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.009**SYSTEM NAME:**

Safety Program Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

PURPOSE:

To administer safety programs.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees and other individuals involved in IRS motor vehicle accidents, accidents, or injuries, on IRS property, or who have brought tort or personal property claims against the Service; individuals issued IRS driver's licenses.

CATEGORIES OF RECORDS IN THE SYSTEM:

Individual driving records and license applications, motor vehicle accident

reports, lost time and no-lost time personal injury reports, tort and personal property claims case files, informal and formal investigative report files. Injury information is contained in the Safety and Health Information System (SHIMS), which is part of the records of Treasury .011—Treasury Safety Incident Management Information System (70 **Federal Register** 44177–44197 (August 1, 2005)).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and Executive Order 12196.

PURPOSE:

To administer the agency's health and safety program.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and

necessary to their duties of exclusive representation.

(5) Provide information to the Department of Labor in connection with investigations of accidents occurring in the work place.

(6) Provide information to other federal agencies for the purpose of effecting inter-agency salary offset or interagency administrative offset.

(7) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee or other individual's name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Agency Wide Shared Services. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of

records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Individuals seeking access to any non-tax record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

RECORD SOURCE CATEGORIES:

IRS employees, and other claimants and third party witnesses.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.012

SYSTEM NAME:

Emergency Preparedness Cadre Assignments and Alerting Rosters Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees who have been identified as emergency preparedness points of contact.

CATEGORIES OF RECORDS IN THE SYSTEM:

Cadre assignments: personal information on employees; e.g., name, address, phone number, family data, security clearance, relocation assignment, etc. Alerting rosters: current listing of individuals by name and title, stating their addresses (work, home, and email), and phone numbers.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

To identify emergency preparedness team members and their responsibilities; and to provide a means of contacting cadre members in the event of any emergency.

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

Records may be used as described below if the IRS deems that the purpose

of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services (Physical Security Section). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Cadre members.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.013

SYSTEM NAME:

Identification Media Files System for Employees and Others Issued IRS ID—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees and contractors having one or more items of identification. Federal and non-federal personnel working in or visiting IRS facilities.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name, home address, and other personal information and reports on loss, theft, or destruction of pocket commissions, enforcement badges and other forms of identification.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

To track the issuance and loss of identification media.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee, contractor, or visitor's name and identification media serial number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services (Operations Support).

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing

at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Document 882, New Identification Badge Request; Form 11646, Proximity Card Badge Application; Form 12598, Lost Badge Record; Form 4589, Lost or Forgotten Badge Record; Form 9516, Visitor Badge.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.014

SYSTEM NAME:

Motor Vehicle Registration and Entry Pass Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who are issued parking permits because they require continued access to IRS facilities; and parking area violators.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name of employee, registered owner of vehicle, office branch, telephone number, description of car, license number, employee's signature, name and expiration date of insurance, decal number; parking violations.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301.

PURPOSE:

To track individuals to whom parking permits are issued and to whom parking violations are issued.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee or other individual's name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services (Operations Support). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing

at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester. The IRS may assert 5 U.S.C. 552a (d)(5) as appropriate.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Parking permits: Employees and other individuals to whom they are issued. Parking violations: Security guard personnel who issue the tickets.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.016

SYSTEM NAME:

Security Clearance Files—Treasury/IRS.

SYSTEM LOCATION:

Chief, Mission Assurance & Security Services (Operation Support). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Employees and contractors who require security clearance, or have their security clearance canceled or transferred; individuals who have violated IRS security regulations regarding classified national security information.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name, employing office, date of security clearance, level of clearance, reason for the need for the national security clearance, and any changes in such clearance. Security violations records contain name of violator, circumstance of violation and supervisory action taken.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and Executive Order 11222.

PURPOSE:

To administer the security clearance program.

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

Records may be used as described below if the IRS deems that the purpose

of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to agencies and on a need-to-know basis to determine the current status of an individual's security clearance.

(3) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name or social security number (SSN) of the employee.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services (Operations Support). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Security Clearance Records: employee, employee's personnel records, employee's supervisor. Security Violation Records: guard reports, security inspections, supervisor's reports, internal audit reports, etc.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 34.021

SYSTEM NAME:

Personnel Security Investigations, National Background Investigations Center (NBIC)—Treasury/IRS.

SYSTEM LOCATION:

NBIC. See IRS appendix A for address.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current, former and prospective employees of IRS, and private contractors at IRS and lock box facilities.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records pertaining to background investigations including application information, references, military service, work and academic history, financial and tax information, reports of findings and contacts with third party witnesses.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, Executive Orders 10450 and 11222.

PURPOSE:

To carry out personnel security investigations as to a person's character,

reputation and loyalty to the United States, so as to determine that person's suitability for employment, retention in employment, or the issuance of security clearances.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By employee's name or social security number (SSN); or administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services (Operations Support). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(5).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Subjects of investigation (through employment application forms and interviews, or financial information); third parties including Federal, state and local government agencies (police, court and vital statistics records), credit reporting agencies, schools and others; and tax returns and examination results.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). (See 31 CFR 1.36.)

Treasury/IRS 34.022

SYSTEM NAME:

Automated Background Investigations System (ABIS)—Treasury/IRS.

SYSTEM LOCATION:

National Background Investigations Center. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current and former employees of IRS and contractors for IRS.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records pertaining to background investigations, including: (1) ABIS records contain National Background Investigations Center (NBIC) employee name, office, start of employment, series/grade, title, separation date; (2) ABIS tracking records contain status information on investigations from point of initiation through conclusion; (3) ABIS timekeeping records contain assigned cases and distribution of time; (4) ABIS records contain background investigations; and (5) levels of clearance, date of clearance and any change in status of clearance.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, and Executive Order 11222.

PURPOSE:

To track and administer background investigation records and to analyze trends in integrity matters.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when

seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to professional organizations or associations with which individuals covered by this system of records may

be affiliated, such as state bar disciplinary authorities, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(8) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of individual to whom it applies, social security number (SSN), alias, date of birth.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Systems. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(5).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). (See 31 CFR 1.36.)

Treasury/IRS 34.037

SYSTEM NAME:

Audit Trail and Security Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who have accessed, by any means, information contained within IRS electronic or paper records or who have otherwise used any IRS computing equipment/resources, including access to Internet sites.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records concerning employees, contractors or other individuals who have accessed IRS information or otherwise used IRS computing equipment or other resources.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, and 18 U.S.C. 1030(a)(2)(B).

PURPOSE:

To identify and track any unauthorized accesses to sensitive but unclassified information or inappropriate access by government computers to access Internet sites for gambling, playing computer games, or engaging in illegal activity.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(7) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department

has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name and Social Security Number (SSN) of employee, contractor, or other individual who has been granted access to IRS information, or to IRS equipment and resources.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Mission Assurance & Security Services. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law

enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 35.001

SYSTEM NAME:

Reasonable Accommodation Request Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Prospective, current and former employees with disabilities who request reasonable accommodation.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records that are used to determine qualification for reasonable accommodation (RA), including medical documentation.

AUTHORITY:

5 U.S.C. 301; Title VII of the Civil Rights Act of 1964, as amended; Civil Rights Act of 1991; The Rehabilitation Act of 1973, 29 U.S.C. 701 *et seq.*, as amended; The Americans with Disabilities Act of 1990, 42 U.S.C. 12101 *et seq.* (ADA); Executive Order 13164, Requiring Federal Agencies to Establish Procedures to Facilitate the Provision of Reasonable Accommodation (July 26, 2000).

PURPOSE:

To track and administer reasonable accommodation requests.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the

IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(8) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters

presented, including asserted privileges. Information may also be disclosed to the parties in the alternative dispute resolution proceeding.

(10) Disclose information to the Merit Systems Protection Board and the Office of Special Counsel in personnel, discrimination, and labor management matters when relevant and necessary to their duties.

(11) Disclose information to foreign governments in accordance with international agreements.

(12) Disclose information to the Office of Personnel Management and/or to the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters when relevant and necessary to their duties.

(13) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Name of employee or applicant for employment who requests reasonable accommodation, and administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Office of Equal Employment and Diversity. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individual requesting accommodation; individual's manager, individual's medical practitioner; agency medical representative.

EXEMPTIONS:

None.

Treasury/IRS 36.001

SYSTEM NAME:

Appeals, Grievances and Complaints Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computer center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Applicants for Federal employment, current and former Federal employees (including annuitants) who submit appeals, grievances, or complaints for resolution.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system of records contains information or documents relating to a decision or determination made by the IRS or other organization (e.g., Office of Personnel Management, Equal Employment Opportunity Commission, Merit Systems Protection Board) affecting the employment status of an individual. The records consist of the initial appeal or complaint, letters or notices to the individual, record of hearings when conducted, materials placed into the record to support the decision or determination, affidavits or statements, testimonies of witnesses, investigative reports, instructions to an agency about action to be taken to comply with decisions, and related

correspondence, opinions and recommendations. Automated Labor and Employee Relations Tracking System (ALERTS) records are included to provide administrative tracking for personnel administration.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 1302, 3301, 3302, 4308, 5115, 5338, 5351, 5388, 7105, 7151, 7154, 7301, 7512, 7701 and 8347, Executive Orders 9830, 10577, 10987, 11222, 11478 and 11491; and Pub. L. 92-261 (EEO Act of 1972), and Pub. L. 93-259.

PURPOSE:

To track, and process, employment-related appeals, grievances and complaints.

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

Disclosure of returns and return information may be only made as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to

hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(6) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(7) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(8) Disclose information to a Member of Congress regarding the status of an appeal, complaint or grievance.

(9) Disclose information to other agencies to the extent provided by law or regulation and as necessary to report apparent violations of law to appropriate law enforcement agencies.

(10) Disclose information to the Office of Personnel Management, Merit Systems Protection Board or Equal Employment Opportunity Commission for the purpose of properly administering Federal Personnel Systems in accordance with applicable laws, Executive Orders and regulations.

(11) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of the individual and administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 10.8.1, Information Technology Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Office of Equal Employment and Diversity and Human Capital Officer. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals who file complaints or grievances, IRS and/or other authorized Federal officials, affidavits or statements from employees, testimony of witnesses, official documents relating to the appeal, grievance, or complaints, and third party correspondence.

EXEMPTIONS:

None.

Treasury/IRS 36.003

SYSTEM NAME:

General Personnel and Payroll Records—Treasury/IRS.

SYSTEM LOCATION:

Current employee personnel records: Headquarters, field, computing center and campus offices.

Current employee payroll records: Transactional Processing Center (TPC), U.S. Department of Agriculture, National Finance Center.

Former employee personnel records: The National Archives and Records Administration, National Personnel Records Center.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Prospective, current and former employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system consists of a wide variety of records relating to personnel actions and determinations made about an individual while employed in the Federal service, including information required by the Office of Personnel Management (OPM) and maintained in the Official Personnel File (OPF) or Employee Personnel File (EPF). Information is also maintained electronically in Automated Labor and Employee Relations Tracking System (ALERTS) and Totally Automated Personnel System (TAPS). Listing of employee pseudonyms and Forms 3081 is also included. This system also includes payroll records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 1302, 2951, 4118, 4308, 4506 and Executive Orders 9397 and 10561.

PURPOSE:

To administer personnel and payroll programs.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(8) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS, to the extent necessary for the performance of a contract.

(9) Disclose information to a prospective employer of an IRS employee or former IRS employee.

(10) Disclose information to hospitals and similar institutions or organizations involved in voluntary blood donation activities.

(11) Disclose information to educational institutions for recruitment and cooperative education purposes.

(12) Disclose information to financial institutions for payroll purposes.

(13) Disclose information about particular Treasury employees to requesting Federal agencies or non-Federal entities under approved computer matching efforts, limited to only those data elements considered relevant to making a determination of eligibility under particular benefit programs administered by those agencies or entities or by the Department of the Treasury or any constituent unit of the Department, to improve program integrity, and to collect debts and other monies owed under those programs.

(14) Disclose information to respond to state and local authorities for support garnishment interrogatories.

(15) Disclose information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment.

(16) Disclose records to the Office of Personnel Management, Merit Systems Protection Board, Equal Employment Opportunity Commission, and General Accounting Office for the purpose of properly administering Federal Personnel systems or other agencies' systems in accordance with applicable laws, Executive Orders, and applicable regulations;

(17) Disclose information to a Federal, state, or local agency so that the agency may adjudicate an individual's eligibility for a benefit, such as a state unemployment compensation board, housing administration agency and Social Security Administration;

(18) Disclose information to another agency such as the Department of Labor or Social Security Administration and state and local taxing authorities as required by law for payroll purposes;

(19) Disclose information to Federal agencies to effect inter-agency salary offset; to effect inter-agency administrative offset to the consumer reporting agency for obtaining commercial credit reports; and to a debt collection agency for debt collection services;

(20) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems

or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act (15 U.S.C. 1681a(f)) or the Federal Claims Collection Act of 1966 (31 U.S.C. 3701(a)(3)).

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Name, social security number (SSN) or other employee identifier, such as standard employee identification number (SEID) or badge number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Human Capital Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Personnel and payroll records come from the individual to whom they apply or from agency officials.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

IRS 37.006**SYSTEM NAME:**

Correspondence, Miscellaneous Records, and Information Management Records—Treasury/IRS.

SYSTEM LOCATION:

Office of Professional Responsibility (OPR). (See the IRS Appendix below for address.).

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who correspond with OPR, individuals on whose behalf correspondence is initiated, and individuals who are the subject of correspondence; individuals who apply, pursuant to 31 CFR part 10, for recognition as a qualified sponsor of continuing professional education for enrolled agents; individuals who apply, pursuant to 31 CFR part 10, for authorization to make a special appearance before the IRS to represent another person in a particular matter; former Government employees who must file, pursuant to 31 CFR part 10, a statement that their current employer has isolated them from representations that would constitute a post-employment conflict of interest; individuals who appeal from determinations that they are ineligible to engage in limited practice before the IRS under 31 CFR part 10; and individuals who serve as point of contact for organizations (including organizations that apply for recognition as a sponsor of continuing professional education for enrolled agents and tax clinics that request OPR to issue special orders authorizing tax clinic personnel to practice before the IRS).

CATEGORIES OF RECORDS IN THE SYSTEM:

Correspondence (including, but not limited to, letters, faxes, telegrams, and e-mails) sent and received; mailing lists of, and responses to, quality and improvement surveys of individuals; applications for recognition as a qualified sponsor of continuing professional education; applications for authorization to make a special appearance before the IRS; statements of isolation from representations that

would constitute a post-employment conflict of interest; appeals from determinations of ineligibility to engage in limited practice; records pertaining to consideration of these matters; and workload management records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; 31 U.S.C. 330, as amended by Section 822 of the American Jobs Creation Act of 2004.

PURPOSE:

To manage correspondence, to track responses from quality and improvement surveys, to manage workloads, and to collect and maintain other administrative records that are necessary for OPR to perform its functions under the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230, and its functions under other grants of authority.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the DOJ when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the

information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By individual's name. Non-unique names will be distinguished by addresses.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are retained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Office of Professional Responsibility. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the Disclosure Manager listed in Appendix A serving the requester. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the Disclosure Manager listed in Appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals, other correspondents, and Treasury Department records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 37.007**SYSTEM NAME:**

Practitioner Disciplinary Records—Treasury/IRS.

SYSTEM LOCATION:

Office of Professional Responsibility (OPR). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Subjects and potential subjects of disciplinary proceedings relating to attorneys, certified public accountants, enrolled agents, enrolled actuaries, and appraisers; subjects or potential subjects of actions to deny eligibility to engage in limited practice before the IRS or actions to withdraw eligibility to practice before the IRS in any other capacity; and individuals who have received disciplinary sanctions or whose eligibility to practice before the IRS has been denied or withdrawn.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information sent to, or collected by, OPR concerning potential violations of the regulations governing practice before the IRS, including disciplinary decisions and orders (and related records) of Federal or state courts, agencies, bodies, and other licensing authorities; records pertaining to OPR's investigation and evaluation of such information; records of disciplinary proceedings brought by OPR before administrative law judges (ALJs), including records of appeals from decisions in such proceedings; petitions for reinstatement to practice before the IRS (and related records); Federal court orders enjoining individuals from representing taxpayers before the IRS; and press releases concerning such injunctions.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; 31 U.S.C. 330, as amended by Section 822 of the American Jobs Creation Act of 2004.

PURPOSE:

To enforce and administer the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public information about disciplinary proceedings and disciplinary sanctions; and to assist professional organizations and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of conduct and discipline.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the DOJ when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that

the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) To the extent permitted under 31 CFR part 10, disclose to the public pleadings filed with the ALJ, evidence received by the ALJ, reports and decisions of the ALJ in a disciplinary proceeding under those regulations, and pleadings to, and decisions by, the Secretary of the Treasury or delegate on review of ALJ decisions.

(8) Make available for public inspection or otherwise disclose to the general public, after the subject individual has exhausted appeal rights: (1) The name, mailing address, professional designation (attorney, certified public accountant, enrolled

agent, enrolled actuary, or appraiser), type of disciplinary sanction, effective dates, and information about the conduct that gave rise to the sanction pertaining to individuals who have been censured, individuals who have been suspended or disbarred from practice before the IRS, individuals who have resigned as an enrolled agent in lieu of a disciplinary proceeding being instituted or continued, individuals upon whom a monetary penalty has been imposed, and individual appraisers who have been disqualified; and (2) the name, mailing address, representative capacity (family member; general partner; full-time employee or officer of a corporation, association, or organized group; full-time employee of a trust, receivership, guardianship, or estate; officer or regular employee of a government unit; an individual representing a taxpayer outside the United States; or unenrolled return preparer), the fact of the denial of eligibility for limited practice, effective dates, and information about the conduct that gave rise to the denial pertaining to individuals who have been denied eligibility to engage in limited practice before the IRS pursuant to 31 CFR part 10.

(9) Make available for public inspection or otherwise disclose to the general public: the name, mailing address, professional designation or representative capacity, the fact of being enjoined from representing taxpayers before the IRS, the scope of the injunction, effective dates, and information about the conduct that gave rise to the injunction pertaining to individuals who have been enjoined by any Federal court from representing taxpayers before the IRS.

(10) Disclose information to a public, quasi-public, or private professional organization or association which individuals covered by this system of records may be affiliated with, or subject to the jurisdiction of, including but not limited to disciplinary authorities of state bars or certified public accountancy boards, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(11) Disclose upon written request to a member of the public who has submitted to OPR written information concerning potential violations of the regulations governing practice before the IRS: (1) That OPR is currently investigating or evaluating the information; or (2) that OPR has determined that no action will be taken, because jurisdiction is lacking, because a disciplinary proceeding would be time-barred, or because the information

does not constitute actionable violations of the regulations; and (3) if applicable, the name of the agency or authority or Department of the Treasury or IRS office to which OPR has referred the information.

(12) Disclose to the Office of Personnel Management (OPM) the identity and status of disciplinary cases in order for OPM to process requests for assignment of ALJs employed by other Federal agencies to conduct disciplinary proceedings.

(13) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By individual's name and, where available, social security number (SSN); complaint number pertaining to a disciplinary proceeding. Non-unique names will be distinguished by addresses.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are retained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Office of Professional Responsibility. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a

particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, bodies, and other licensing authorities; professional organizations and associations; Treasury Department records; and public records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

Pursuant to section (k)(2) of the Privacy Act, 5 U.S.C. 552a(k)(2), the records contained within this system are exempt from the following sections of the Act: (c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). ((See 31 CFR 1.36)).

Treasury/IRS 37.009

SYSTEM NAME:

Enrolled Agent and Resigned Enrolled Agents (Actions pursuant to 31 CFR 10.55(b) (formerly, Enrolled Agent Records) —Treasury/IRS.

SYSTEM LOCATION:

Office of Professional Responsibility. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals currently or formerly enrolled to practice before the IRS; applicants for enrollment to practice before the IRS, including those who have appealed denial of applications for enrollment; and candidates for enrollment examinations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Applications for enrollment to practice before the IRS; records pertaining to OPR's investigation and evaluation of eligibility for enrollment; appeals from denials of applications for enrollment (and related records); records relating to enrollment examinations, including candidate applications, answer sheets, and examination scores; applications for renewal of enrollment, including information on continuing professional education; and administrative records

pertaining to enrollment status, including current status, dates of enrollment, dates of renewal, and dates of resignation or termination.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801; 31 U.S.C. 330, as amended by Section 822 of the American Jobs Creation Act of 2004.

PURPOSE:

To administer the enrolled agent program under the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public sufficient information to identify all individuals enrolled, or formerly enrolled, to practice before the IRS and the status of their enrollment; and to assist professional organizations and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of conduct and discipline.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the DOJ when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice (DOJ) has agreed to provide representation for the employee; or (d) the United States is a

party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) Make available for public inspection or otherwise disclose to the general public: the name; mailing address; enrollment status (active, inactive, inactive retired, terminated for failure to meet the requirements for renewal of enrollment, or resigned for reasons other than in lieu of a disciplinary proceeding being instituted or continued); and effective dates pertaining to individuals who are, or were, enrolled to practice before the IRS.

(8) Disclose information to a public, quasi-public, or private professional organization or association which individuals covered by this system of records may be affiliated with, or subject to the jurisdiction of, including but not limited to disciplinary authorities of state bars or certified public accountancy boards, to meet their responsibilities in connection with the administration and maintenance of standards of conduct and discipline.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has

been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By individual's name (including other names used) and, where available, social security number (SSN); enrollment examination candidate number, enrollment application control number, enrollment number, or street address. Non-unique names will be distinguished by addresses.

SAFEGUARDS:

Access controls will not be less than those provided for by IRM 25.10, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Office of Professional Responsibility. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, bodies, and other licensing authorities; professional organizations and associations; Treasury Department records; and public records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

Pursuant to section (k)(2) of the Privacy Act, 5 U.S.C. 552a(k)(2), the records contained within this system are exempt from the following sections of the Act: (c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). ((See 31 CFR 1.36)).

Treasury/IRS 42.001**SYSTEM NAME:**

Examination Administrative File—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers who are being considered for examination, or who are, or were, examined to determine an income, estate and gift, excise, or employment tax liability.

CATEGORIES OF RECORDS IN THE SYSTEM:

Investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case. This system also includes other management information related to a case and used for tax administration purposes, including classification and scheduling records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To document the examinations of tax returns or other determinations as to a taxpayer's tax liability; to document determinations whether or not to examine a taxpayer; and to analyze trends in taxpayer compliance.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department

suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer's name, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS), and document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioners, W & I, SB/SE, TEGE, and LMSB. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Taxpayers' returns, books and records; informants and other third party witnesses; city and state governments; other Federal agencies; examinations of examinations of other taxpayers; and taxpayers' representatives.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 42.002**SYSTEM NAME:**

Excise Compliance Programs—Treasury/IRS.

SYSTEM LOCATION:

SBSE (Excise Program) area and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

These records include information about individuals engaged in any taxable activity related to excise taxes; the filing, preparing, or transmitting of Federal excise taxes; or witnesses or other parties with knowledge of such taxable activity.

CATEGORIES OF RECORDS IN THE SYSTEM:

These records include information about individuals who are the subject of excise tax compliance programs administered by the IRS, including records pertaining to witnesses or other parties with knowledge of such taxable activity.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

These records are used to administer the Federal Excise Compliance Program.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE OF SUCH USE:

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has

been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrievable by taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by IRS), or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance, and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner SB/SE (Excise Program), (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Filed IRS Forms 720, 720-TO/CS, 637, 2290, 8849; Customs Form 7501, Entry Summary; dyed diesel fuel inspections; individuals engaged in any activity related to excise taxes, or the filing, preparing, or transmitting of excise taxes; witnesses or other parties with knowledge of such activity.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

Records maintained in this system have been designated as exempt from 5 U.S.C. 552a(c)(3), (d)(1), (2), (3), and (4), (e)(1), (e)(4)(G), (H), and (I), and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 42.008

SYSTEM NAME:

Audit Information Management System (AIMS)—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers whose tax returns are under the jurisdiction of examiners in W & I, SB/SE, TEGE and LMSB.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name, address, and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS) of taxpayers; information from the Master Files (IRS 24.030 and 24.046) and a code identifying taxpayers that threatened or assaulted IRS employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain information about returns in inventory and closed returns.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the

suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I, SB/SE, TEGE and LMSB. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax returns and examination files.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 42.017**SYSTEM NAME:**

International Enforcement Program Information Files—Treasury/IRS.

SYSTEM LOCATION:

Deputy Commissioner, LMSB (International) (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Any individual having foreign business or financial activities.

CATEGORIES OF RECORDS IN THE SYSTEM:

Listing of individual taxpayers, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by IRS), summary of income expenses, financial information as to foreign operations or financial transactions, acquisition of foreign stock, controlling interest of a foreign corporation, organization or reorganization of foreign corporation examination results, information concerning potential tax liability, etc.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To monitor the International Enforcement Program.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Disclosure of tax convention information may be made only as provided by 26 U.S.C. 6105. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in

connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and TIN.

SYSTEM MANAGER(S) AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Tax convention and treaty partners; individual's tax returns; examinations of other taxpayers; and public sources of information.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36).)

Treasury/IRS 42.021**SYSTEM NAME:**

Compliance Programs and Projects Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who may be involved in tax evasion schemes or noncompliance schemes, including but not limited to withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions; individuals who may be selling or promoting abusive tax schemes or abusive tax avoidance

transactions; individuals who may be in noncompliance with tax laws concerning tax exempt organizations, return preparers, corporate kickbacks, or questionable Forms W-4, among others.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records pertaining to individuals in compliance projects and programs, and records used to consider individuals for selection in these compliance projects and programs.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:
5 U.S.C. 301 and 26 U.S.C. 7801.**PURPOSE:**

To track information relating to special programs and projects to identify non-compliance schemes and to select individuals involved in such schemes for enforcement actions.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer

identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioners, W & I, SB/SE, TEGE, and LMSB. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 42.027

SYSTEM NAME:

Data on Taxpayers Filing on Foreign Holdings—Treasury/IRS.

SYSTEM LOCATION:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who file Form 5471, Information Return with respect to a Foreign Corporation.

CATEGORIES OF RECORDS IN THE SYSTEM:

Names of individuals who file Form 5471.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To monitor individuals who file Form 5471, Controlled Foreign Corporation.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record

pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Form 5471.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 42.031

SYSTEM NAME:

Anti-Money Laundering/Bank Secrecy Act (BSA) and Form 8300 Records.

SYSTEM LOCATION:

Computing Center and field offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals subject to the reporting and recordkeeping requirements of the BSA, including:

(1) Individuals whose businesses provide any of the financial services which subject them to the reporting, recordkeeping or registration requirements of the laws commonly known as the Bank Secrecy Act (BSA), or the related reporting and recordkeeping requirements of 26 U.S.C. 6050I.

(2) Individuals acting as employees, owners or customers of such institutions or involved, directly or indirectly, in any transaction with such institutions. Examples of institutions that offer financial services are: Currency dealers, check cashiers, money order or traveler's check issuers, sellers, or redeemers, casinos, card clubs, and other money transmitters.

(3) Individuals who are required to file reports or maintain records required under the Bank Secrecy Act, such as the Report of Foreign Bank and Financial Accounts and related records.

(4) Persons who may be witnesses or may otherwise provide information concerning these individuals.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records relate to the administration of the IRS anti-money laundering program including the registration, reporting and recordkeeping requirements of the BSA and 26 U.S.C.6050I. They may also relate to individuals who, based upon certain tolerances, exhibit patterns of financial transactions suggesting noncompliance with the registration, reporting and recordkeeping requirements of the BSA and 26 U.S.C. 6050I. Records may also relate to individuals who are required to file reports or maintain records required under the Bank Secrecy Act, such as the Report of Foreign Bank and Financial Accounts and related records. Records may also relate to IRS administrative actions, such as notification, educational or other outreach efforts, examination results, and civil or criminal referrals.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 31 U.S.C. 5311–5332, 26 U.S.C. 6050I, and 7801.

PURPOSE:

To administer 26 U.S.C. 6050I and the Bank Secrecy Act.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her

personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to appropriate Federal, State, local or foreign agencies responsible for investigating or prosecuting the violations of or for enforcing or implementing a statute, rule, regulation, order, or license, where the Service becomes aware of an indication of a potential violation of civil or criminal law or regulation, or the use is required in the conduct of intelligence or counter-intelligence activities, including analysis, to protect against international terrorism.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to any agency, including any State financial institutions supervisory agency, United States intelligence agency or self-regulatory organization registered with the Securities and Exchange Commission or the Commodity Futures Trading Commission, upon written request of the head of the agency or organization. The records shall be available for a purpose that is consistent with title 31, as required by 31 U.S.C. 5319.

(8) Disclose information to representatives of the National Archives and Records Administration (NARA) who are conducting records management inspections under authority of 44 U.S.C. 2904 and 2906.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department

has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THIS SYSTEM:**STORAGE:**

Paper records and electronic media.

RETRIEVABILITY:

Name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, SBSE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

SOURCE CATEGORIES:

The system contains material for which sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 44.001**SYSTEM NAME:**

Appeals Case Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, campus, and field offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree. Persons who seek administrative review of initial Freedom of Information ACT (FOIA) determinations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other sub-files related to the processing of the tax case, including history notes and work papers required in an administrative review of an assessment or other initial tax determination, collection action, or FOIA determination. This system also includes other management information related to a case.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 5 U.S.C. 552, and 26 U.S.C. 7801.

PURPOSE:

To document the actions taken during Appeals' administrative review of IRS proposed adjustments, collection actions, or Freedom of Information ACT (FOIA) initial determinations.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or

property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By individual's name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 44.003**SYSTEM NAME:**

Appeals Centralized Data (ACD)—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers who seek administrative review of IRS proposed adjustments and collection actions with which they disagree. Persons who seek administrative review of initial Freedom of Information Act (FOIA) determinations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information from 24.030, 24.046, 42.001, and 44.001 systems, related internal management information, including the taxpayer's DIF Score, and a code identifying taxpayers that threatened or assaulted IRS employees. Information pertaining to FOIA cases under administrative appeal.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 5 U.S.C. 552, and 26 U.S.C. 7801.

PURPOSE:

To track information about cases in inventory and closed cases.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name and Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), employer identification number (EIN), or other similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account. FOIA administrative appeals and agency entries made in the administration of the FOIA appeal. Also, time reports prepared by Appeals Officers.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 44.004

SYSTEM NAME:

Art Case File—Treasury/IRS.

SYSTEM LOCATION:

Headquarters (Appeals). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Famous or noted artists whose works have been evaluated by the Commissioner's Art Panel or its staff for use in a taxpayer case.

CATEGORIES OF RECORDS IN THE SYSTEM:

Commissioner's Art Panel or its staff decisions on values of works of art by named artists and appraisal documentation.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To establish value of art works for purposes of tax administration.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other

public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.4.1.

(8) Disclose information to foreign governments in accordance with international agreements.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer, artist, and appraiser name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Commissioner's Art panel and staff decisions and appraisal documentation.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 44.005**SYSTEM NAME:**

Expert Witness and Fee Appraiser Files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Expert witnesses for litigation and appraisers, including Art Advisory Panelists whose services may be or are used.

CATEGORIES OF RECORDS IN THE SYSTEM:

Biographical data, application letters, or list of expert/appraiser names by specialty.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track individuals available for expert witness and appraisal services.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative,

or prosecutorial responsibility of the receiving authority.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(8) Disclose information to foreign governments in accordance with international agreements.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

Expert witness or appraiser name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Appeals. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record

pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

See "Records Access Procedure" above.

RECORD SOURCE CATEGORIES:

Expert witnesses, appraisers, or public sources.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 46.002

SYSTEM NAME:

Criminal Investigation Management Information System (CIMIS) and case files—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Subjects and potential subjects of Criminal Investigation (CI) investigations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Criminal investigatory materials required in making a determination or other verification in the administration of tax and other laws under the jurisdiction of Criminal Investigation and all other sub-files related to the processing of the case. This system also includes other management information related to a case and used for administrative purposes.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 31 U.S.C. 5311–5332, and 26 U.S.C. 7801.

PURPOSE:

To maintain and process investigative information that identifies patterns of noncompliance (including criminal and civil noncompliance that does not rise to the level of criminal noncompliance) with federal tax laws and other statutes CI is authorized to investigate.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer's name and Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), and administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a

particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.003

SYSTEM NAME:

Confidential Informants—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Confidential informants and subjects of confidential informant's reports.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information related to confidential informant reports.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track the identities of, and related information regarding, confidential informants.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the

security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By confidential informant's name and administrative case control number and by name of subject in informant's case report.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.005

SYSTEM NAME:

Electronic Surveillance File—Treasury/IRS.

SYSTEM LOCATION:

Headquarters (Criminal Investigation). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Subjects of electronic surveillance.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information relating to the conduct of electronic surveillance.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To monitor and track all electronic surveillances conducted by field offices.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By names, addresses, and telephone numbers of the subjects of surveillance.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.009

SYSTEM NAME:

Centralized Evaluation and Processing of Information Items (CEPIIs), Evaluation and Processing of Information (EOI)—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals about whom the IRS has received information alleging a violation of laws within IRS jurisdiction.

CATEGORIES OF RECORDS IN THE SYSTEM:

Copies of income tax returns, special agent's reports, revenue agent's reports, reports from police and other investigative agencies, memoranda of interview, question-and-answer statements, sworn statements, collateral requests and replies, information items, newspaper and magazine articles and other published data, financial information from public records, court records, confidential reports, case initiating documents and other similar and related documents.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain and process sensitive investigative information that identifies potential criminal and/or civil noncompliance with federal tax law and money-laundering laws.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By name of the individual about whom information is received or the provider of the information.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.015**SYSTEM NAME:**

Relocated Witnesses—Treasury/IRS.

SYSTEM LOCATION:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Relocated witnesses.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records pertaining to the relocation of witnesses for their protection.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By relocated witness' name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 46.022**SYSTEM NAME:**

Treasury Enforcement Communications System (TECS)—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Fugitives, subjects of open and closed criminal investigations, subjects of potential criminal investigations, subjects with Taxpayer Delinquent Accounts against whom Federal Tax Liens have been filed and other subjects of potential interest to criminal investigation, such as witnesses, associates of subjects of criminal investigations, or individuals otherwise related to a matter under Criminal Investigation jurisdiction.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name, date of birth, Taxpayer Identification Number (TIN) (e.g., social security number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), address, identifying details, other names used, associates, physical descriptions, details and circumstances regarding the subject.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To administer records to identify individuals and their businesses that are suspected of, or involved in, violations of federal laws.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By individual's name or TIN.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to

contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3)–(4), (d)(1)–(4), (e)(1)–(3), (e)(4)(G)–(I), (e)(5), (e)(8), (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). See 31 CFR 1.36.

Treasury/IRS 46.050**SYSTEM NAME:**

Automated Information Analysis System—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, campus, and computing center offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Taxpayers and other individuals involved in financial transactions that require the filing of information reflected in the "Categories of records" below.

CATEGORIES OF RECORDS IN THE SYSTEM:

Reported income, tax, and Bank Secrecy Act information maintained in a variety of existing systems that include: Treasury/IRS 22.034, 24.030, 26.019, 26.020, and 42.001.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain records that identify transaction patterns, which are indicative of criminal and/or civil noncompliance with Federal income tax and money laundering laws.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name, address, and social security number (SSN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Chief, Criminal Investigation. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2) and (k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2) and (k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law

enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1)–(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). Additionally, pursuant to 5 U.S.C. 552a(k)(2), it is exempt from 5 U.S.C. 552a (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act. ((See 31 CFR 1.36)).

Treasury/IRS 48.001

SYSTEM NAME:

Disclosure Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, computing center, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Subjects of ex parte orders or written requests for tax information in non-tax criminal matters or with respect to terrorist activities under 26 U.S.C. 6103(i).

(2) Persons who have made requests or demands for IRS information under Treas. Reg. 301.9000–1 through –6 in matters falling under the jurisdiction of Governmental Liaison and Disclosure (GLD).

(3) Requesters of and intended recipients of letter forwarding services.

(4) Persons who have applied for Federal employment or presidential appointments and applicants for Department of Commerce "E" Awards, for whom tax checks have been requested.

(5) Requesters for access to records pursuant to 26 U.S.C. 6103, the Freedom of Information Act (FOIA), 5 U.S.C. 552, and initiators of requests for access, amendment or other action pursuant to the Privacy Act (PA) of 1974, 5 U.S.C. 552a.

(6) Individuals identified on Forms 10848, Report of Inadvertent Disclosure of Tax and Privacy Act (PA) Information.

(7) Individuals identified by, or initiating other correspondence or inquiries with, matters falling under the jurisdiction of GLD.

CATEGORIES OF RECORDS IN THE SYSTEM:

Correspondence, demands and requests for IRS records, responses to those requests, notes and other background information, copies of records secured, testimony authorizations, tax check documentation, Forms 10848, any

documents related to the processing of FOIA, PA or other requests.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 552, 552a and 26 U.S.C. 7801.

PURPOSE:

To track the processing of requests or demands for agency records under applicable laws and regulations concerning the disclosure of official information.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose debtor information to a Federal payer agency for purposes of salary and administrative offsets, to a consumer reporting agency to obtain commercial credit reports, and to a debt collection agency for debt collection services.

(4) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of

Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name or Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), employer identification number (EIN), or other similar number assigned by the IRS).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Governmental Liaison & Disclosure (SB/SE). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other

records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 48.008

SYSTEM NAME:

Defunct Special Service Staff File Being Retained Because of Congressional Directive—Treasury/IRS.

SYSTEM LOCATION:

Headquarters (Governmental Liaison & Disclosure). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals suspected of violating the internal revenue law by the Special Service Staff before its discontinuation on August 23, 1973.

CATEGORIES OF RECORDS IN THE SYSTEM:

Individual Master File printouts; returns and field reports; information from other law enforcement government investigative agencies; Congressional Reports, and news media articles.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To preserve under Congressional Directive the activities of the Special Services Staff before its discontinuation in order to permit subjects of the former Special Services Staff to view records about themselves. This system is no longer being used by the Internal Revenue Service. The Special Service Staff was abolished on August 13, 1973.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when

seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(2) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records.

RETRIEVABILITY:

By subject name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Governmental Liaison & Disclosure (SB/SE). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office 3 (Baltimore) listed in appendix A. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

News media articles, taxpayers' returns and records, informant and third party information, other Federal agencies and examinations of related or other taxpayers.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 49.001**SYSTEM NAME:**

Collateral and Information Requests System—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, campus, and computing center offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

U.S. citizens, resident aliens, and nonresident aliens whose tax matters come under the jurisdiction of the U.S. competent authority in accordance with pertinent provisions of tax treaties with foreign countries.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records of interviews with witnesses regarding financial transactions of taxpayers; employment data; bank and brokerage house records; probate records; property valuations; public documents; payments of foreign taxes; inventories of assets; business books and records.

These records relate to tax investigations conducted by the IRS where some aspects on an investigation must be pursued in foreign countries pursuant to the various tax conventions between the United States and foreign governments. The records also include individual case files of taxpayers on whom information (as is pertinent to carrying out the provisions of the convention or preventing fraud or fiscal evasion in relation to the taxes which are the subject of this convention) is exchanged with foreign tax officials of treaty countries.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain records of correspondence and other documentation with respect to the exchange of information requests by or to foreign governments with which the U.S. maintains tax treaties.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Disclosure of tax treaty information may be made only as provided by 26 U.S.C. 6105. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Deputy Commissioner, LMSB (International). See IRS appendix A for address.

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 49.002**SYSTEM NAME:**

Tax Treaty Information Management System—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, campus, and computing center offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

U.S. citizens, resident aliens, and nonresident aliens whose tax matters come under the jurisdiction of the U.S. competent authority in accordance with pertinent provisions of tax treaties with foreign countries.

CATEGORIES OF RECORDS IN THE SYSTEM:

Management information regarding investigations of, or information exchange requests about taxpayers pursuant to tax treaties between the United States and foreign governments, including information from the Master File, including the taxpayer's DIF Score, and a code identifying taxpayers that threatened or assaulted IRS employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To track the inventory of individual case files of taxpayers who request

competent authority assistance pursuant to the provisions of income tax treaties, or about whom information exchange requests are made by foreign governments pursuant to applicable tax treaties.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Disclosure of tax treaty information may be made only as provided by 26 U.S.C. 6105. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Deputy Commissioner, LMSB (International). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36)).

Treasury/IRS 50.001

SYSTEM NAME:

Tax Exempt & Governmental Entities (TE/GE) Correspondence Control Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, campus, and computing center offices (TE/GE). (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Requesters of letter rulings and determination letters, and subjects of field office requests for technical advice and assistance and other correspondence, including correspondence associated with section 527 organizations.

CATEGORIES OF RECORDS IN THE SYSTEM:

Name, date, nature and subject of an assignment, and work history. Subsystems include case files and section 527 records that contain the correspondence, internal memoranda, digests of issues involved in proposed revenue rulings, and related material.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may

be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of requester or the subject of a letter ruling, determination letter, or other correspondence.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, TE/GE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should

be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Individuals who request rulings, determination letters, or submit other correspondence, and field offices requesting technical advice or assistance.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 50.003

SYSTEM NAME:

Tax Exempt & Government Entities (TE/GE) Reports of Significant Matters-Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field, and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who submit letter ruling requests or determination letters, or who are the subjects of technical advice requests, where the matter raised has some significance to tax administration.

CATEGORIES OF RECORDS IN THE SYSTEM:

Summaries of significant technical matters pertaining to letter rulings or determination letters under the jurisdiction of the Division Commissioner, TEGE.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6104 where applicable. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or

integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name of the requester or the subject of a letter ruling, determination letter, or other correspondence.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Commissioner, TE/GE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Office listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Individuals who submit determination or letter ruling requests and the employees who process them.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 50.222

SYSTEM NAME:

Tax Exempt/Government Entities (TE/GE) Case Management Records.

SYSTEM LOCATION:

Office of the Commissioner, Tax Exempt/Government Entities Division (TE/GE), National Office, Area Offices, Local Offices, Service Campuses, and Computing Centers. (See the IRS Appendix below for addresses.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who are the subject of or are connected to TE/GE examinations and tax determinations, including compliance projects, regarding Federal tax exemption requirements, employee plan requirements, and employment tax requirements.

CATEGORIES OF RECORDS IN THE SYSTEM:

These records include case identification, assignment, and status information from TE/GE examination and tax determination files, information about individuals pertaining to TE/GE's methods of investigating exempt organizations, retirement plans, and government entities with regard to their compliance with statutory Federal requirements and/or their tax exempt status. In addition, this system contains identifying information regarding informants who have provided information that is significant and relevant to TE/GE investigations of taxpayers.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801.

PURPOSE:

This system will provide TE/GE records for case management, including employee assignments and file tracking. TE/GE maintains records on businesses, organizations, employee plans, government entities, and Indian Tribal Government entities and individuals, such as principals and officers, connected with these entities. Records in this system are used for law enforcement investigations and may contain identifying information about informants who have provided significant information relevant to investigations of taxpayers.

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

Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the

disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer name, Taxpayer Identification Number (either Social Security Number or Employer Identification Number), or by IRS employee name or identification number for the employee who is assigned the case, project, or determination.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Commissioner, TE/GE. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual. The records are exempt under 5 U.S.C. 552a(k)(2) from the notification provisions of the Privacy Act.

RECORDS ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records. The records are exempt under 5 U.S.C.

552a(k)(2) from the access provisions of the Privacy Act.

CONTESTING RECORDS PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORDS SOURCE CATEGORIES:

Information is obtained from tax returns, application returns and supporting material, determination files, examination files, compliance review files, compliance programs and projects, and IRS personnel records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 60.000

SYSTEM NAME:

Employee Protection System Records—Treasury/IRS.

SYSTEM LOCATION:

Headquarters, field and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals attempting to interfere with the administration of internal revenue laws through assaults, threats, suicide threats, filing or threats of filing frivolous criminal or civil legal actions against Internal Revenue Service (IRS) employees, or IRS contractors or the employees' or contractors' immediate family members, or through forcible interference against any officer, government contractor or employee while discharging the official duties at his/her position. An individual is designated as a potentially dangerous taxpayer (PDT), based on reliable information, furnished to the IRS or Treasury Inspector General for Tax Administration (TIGTA), that fits any of the criteria (1) through (5) below: (1) Individuals who assault employees or members of the employees' immediate families (2) Individuals who attempt to intimidate or threaten employees or members of the employees' immediate families through specific threats of bodily harm, a show of weapons, the use of animals, or through other specific threatening or intimidating behavior (3) Individuals who are active members of groups that advocate violence against IRS employees specifically, or against Federal employees generally where advocating such violence could reasonably be understood to threaten the safety of IRS employees and impede

the performance of their official duties (4) Individuals who have committed the acts set forth in any of the above criteria, but whose acts have been directed against employees or contractors of other governmental agencies at Federal, State, county, or local levels, and (5) Individuals who are not designated as potentially dangerous taxpayers through application of the above criteria, but who have demonstrated a clear propensity toward violence through act(s) of violent behavior within the five-year period immediately preceding the time of referral of the individual to the Employee Protection System (EPS). An individual is designated as a taxpayer who should be approached with caution (CAU), based on reliable information furnished to the IRS or the TIGTA, individuals who have threatened physical harm that is less severe or immediate than necessary to satisfy PDT criteria, suicide threat by the taxpayer, or individuals who have filed or threatened to file a frivolous civil or criminal legal action (including liens, civil complaints in a court, criminal charges) against any IRS employee or contractor, or their immediate families.

CATEGORIES OF RECORDS IN THE SYSTEM:

Documents reporting the incident; documentary evidence of the incident (e.g. threatening correspondence, copies of liens and legal actions); documentation of investigation of incident, with report of investigation, statements, affidavits, and related tax information; records of any legal action resulting from the incident; local police records of individual named in the incident, if such records are requested or otherwise provided during investigation of the incident; FBI record of individual named in the incident, if such records are requested or otherwise provided during investigation of the incident; newspaper or periodical items, or information from other sources, provided to the IRS or to TIGTA for investigation of individuals who have demonstrated a clear propensity toward violence; correspondence regarding the reporting of the incident, referrals for investigation, investigation of the incident; and result of investigation (i.e. designation as PDT or CAU).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

To maintain reports by IRS employees or contractors of attempts by individuals to obstruct or impede them or other law enforcement personnel in the performance of their official duties,

investigations into the matters reported, and determinations whether the taxpayers should be designated a PDT or CAU.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(3) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(4) Disclose information to the news media as described in the IRS Policy Statement P-11-8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to

obtain information pertinent to the investigation.

(6) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By name or social security number (SSN) of individual with respect to whom the PDT or CAU designation is being considered and by administrative case control number.

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Office of Employee Protection (SB/SE). (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

SOURCE CATEGORIES:

The system contains material for which sources need not be reported.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36.).

Treasury/IRS 70.001

SYSTEM NAME:

Individual Income Tax Returns, Statistics of Income—Treasury/IRS.

SYSTEM LOCATION:

Headquarters and campus offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individual taxpayers whose data is selected for compilation into a statistical sample.

CATEGORIES OF RECORDS IN THE SYSTEM:

Sources of income, exemptions, deductions, income tax, and tax credits, as reported on Form 1040 series of U.S. Individual income tax return. The records are used to prepare and publish statistics. The statistics, studies, and compilations are designed so as to prevent disclosure of any particular taxpayer's identity.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 6108 and 7801.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103 and 6108. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By taxpayer identification number (TIN) (e.g., Social Security Number (SSN), employer identification number (EIN), or other similar number assigned by the IRS), or document locator number (DLN).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10.1, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

Records are maintained in accordance with IRM 1.15, Records Management.

SYSTEM MANAGER AND ADDRESS:

Director, Research Analysis, and Statistics. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(4).

RECORD ACCESS PROCEDURES:

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(4).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Form 1040 series of U.S. Individual Income Tax Returns.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(4). See 31 CFR. 1.36.

Treasury/IRS 90.001

SYSTEM NAME:

Chief Counsel Criminal Tax Case Files—Treasury/IRS.

SYSTEM LOCATION:

Office of the Division Counsel/Associate Chief Counsel (Criminal Tax),

National Office, and certain Area Counsel offices, as designated in Appendix A. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Taxpayers and related individuals with respect to whom tax-related criminal recommendations have been made;

(2) Individuals who have requested advice, and on whom advice has been requested concerning tax-related criminal offenses.

(3) Individuals who have filed petitions for the remission or mitigation of forfeitures or who are otherwise directly involved as parties in judicial or administrative forfeiture matters.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Legal advice and written determination files;

(2) Litigation files;

(3) Correspondence files;

(4) Reference copies of selected work product;

(5) Workload management records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, on the investigation of tax-related crimes and forfeiture matters. To assist in the prosecution of individuals charged with tax-related crimes.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and

the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the

security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the name of the individual to whom they apply. If there are multiple parties to a prosecution or criminal investigation, then the record is generally retrieved only by the name of the first named defendant or investigation target.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Division Counsel/Associate Chief Counsel (Criminal Tax), National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system of records may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(j)(2).

RECORD ACCESS PROCEDURES:

This system of records may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(j)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; judicial and administrative proceedings; other persons who communicate with the IRS; public sources, such as telephone books, internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system is exempt from sections (c)(3)–(4); (d)(1)–(4); (e)(1)–(3); (e)(4)(G)–(I); (e)(5); (e)(8); (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. § 552a(j)(2). (See 31 CFR. 1.36)

Treasury/IRS 90.002

SYSTEM NAME:

Chief Counsel Disclosure & Privacy Law Case Files—Treasury/IRS.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (Procedure & Administration), National Office. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who communicate with the IRS regarding disclosure matters or who are involved with a disclosure issue involving the IRS, where these matters or issues are brought to Counsel's attention;

(2) Individuals who were the subject of unauthorized disclosure investigations under section 7213 of the Internal Revenue Code by the former Inspection Service if that office requested advice or sought criminal referral concerning the investigation (1985–January 19, 1999).

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Legal advice files and written determination files;
- (2) Litigation files;
- (3) Correspondence files;
- (4) Files pertaining to administrative appeals of Privacy Act requests to amend Chief Counsel records;
- (5) Testimony authorization files;
- (6) Files pertaining to assertions of executive privilege by the IRS in response to discovery request(s) in litigation;

(7) Reference copies of selected work product;

(8) Workload management records;

(9) Files pertaining to administrative appeals of Freedom of Information Act (FOIA) requests filed with the IRS prior to January 15, 2001;

(10) Files pertaining to FOIA requests seeking access to documents maintained by the Office of Chief Counsel (April 1, 1974–July 1, 2000).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 552, 552a; 26 U.S.C. 7801, 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, on disclosure matters. To assist in the defense of civil litigation under the FOIA, the Privacy Act, and the disclosure provisions of the Internal Revenue Code. To assist in the preparation and issuance of authorizations for testimony of, or document production from, IRS and Chief Counsel employees in tax and non-tax litigation. To assert executive privilege on behalf of the IRS in response to certain discovery requests made during litigation.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal,

or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face or in combination with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems

or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrieved by the name of the individual to whom they apply, cross-referenced third parties, issues, employees assigned, and by workload case number. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15. Freedom of Information requests and administrative appeals are retained and disposed of in accordance with IRM 1.15.51.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Procedure & Administration), National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Persons who communicate with the IRS regarding disclosure matters that are brought to Counsel's attention; Department of Treasury employees; State, local, tribal, and foreign governments, and other public authorities; other Federal agencies; witnesses; informants; parties to disputed matters of fact or law; judicial and administrative proceedings; public sources, such as telephone books, internet websites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. § 552a(k)(2). (See 31 CFR. 1.36).

Treasury/IRS 90.003

SYSTEM NAME:

Chief Counsel General Administrative Systems—Treasury/IRS.

SYSTEM LOCATION:

All Chief Counsel offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

- (1) Former and present employees of the Office of Chief Counsel;
- (2) Prospective non-attorney employees of the Office of Chief Counsel;
- (3) Tax Court witnesses whose expenses are paid by the IRS.

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Employee Performance Folders and employee records other than Official Personnel Folders of the Office of Personnel Management and the Merit Systems Protection Board;
- (2) Time and attendance (payroll) records;

(3) Financial records such as travel expenses, notary public expenses, moving expenses, expenses of Tax Court witnesses and miscellaneous expenses;

- (4) Employee recruiting records for non-attorney Chief Counsel employees.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To manage personnel, timekeeping, recruitment, expenditures, and other data regarding employee and expert witness activities.

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

Disclosure of returns and return information may be made only as

provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) Disclose information to the Office of Personnel Management and the Merit Systems Protection Board with respect to personnel matters falling within their respective jurisdictions.

(10) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are generally retrieved by the name of the individual to whom they apply. Expense records pertaining to expert witnesses may be retrieved by the name of the litigation in which the witness was retained.

SAFEGUARDS:

Access controls will not be less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of

the Office of Chief Counsel, IRM 1.15.13 through 1.15.15, and to personnel records, IRM 1.15.38 and 1.15.39.

SYSTEM MANAGER(S) AND ADDRESS:

The Chief Counsel and Deputy Chief Counsel are the system managers of records in their respective offices. Each Division Counsel, Associate Chief Counsel, and Area Counsel is the system manager of records in his or her office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be entitled Chief Counsel Privacy Act Request and addressed to: Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW., Washington, DC 20224. Information leading to the identity of a confidential source is exempt pursuant to 5 U.S.C. 552a(k)(5).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For non-tax records, See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Department of Treasury personnel; Tax Court witnesses; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; references provided by the applicant or employee; former employers; public records, such as telephone books, internet websites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. § 552a(k)(5). (See 31 CFR. 1.36)

Treasury/IRS 90.004

SYSTEM NAME:

Chief Counsel General Legal Services Case Files—Treasury/IRS.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (General Legal Services) (GLS), National Office and certain Area Counsel offices as indicated in Appendix A. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who are or were parties in personnel matters, including discrimination, ethics, labor, and employee relations matters, of the Office of Chief Counsel, or other Treasury Department agencies where GLS has been asked to provide assistance; (2) Individuals who are the subject of an action under the jurisdiction of the Office of Professional Responsibility; (3) Individuals involved in actions under the jurisdiction of the Joint Board for the Enrollment of Actuaries; (4) Individuals involved in procurement matters; (5) Individuals involved in matters under the Federal Claims Collection Act (as amended by the Debt Collection Act); (6) Individuals involved in matters involving (a) alleged violations of the United States Constitution, or claims under the Federal Tort Claims Act or the Military Personnel and Civilian Employee Compensation Act, (b) relief of accountable officers for loss of Government funds, (c) claims for rewards, (d) acts of officers or employees acting within the scope of their employment, or (e) official acts of officers or employees not directly relating to Federal tax issues but relating to the IRS; (7) IRS officials required to file a Financial Disclosure Statement under the Ethics in Government Act of 1978; (8) Individuals who were the subjects of investigations by the former Inspection Service (prior to January 19, 1999) or the Treasury Inspector General for Tax Administration (after January 19, 1999), if the matter was referred to GLS; (9) Individuals who have corresponded regarding a matter under the jurisdiction of GLS; (10) Individuals involved in miscellaneous matters referred to GLS.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Legal advice files; (2) Litigation files; (3) Correspondence files; (4) Reference copies of selected work product; (5) Workload management records.

Note: Public financial disclosure reports, confidential statements of employment and financial interests, and other ethics program records that are included in the Office of Government Ethics government-wide systems OGE/GOVT-1 and/or OGE/GOVT-2 are not included in this system of records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, on ethics, labor, personnel, and discrimination matters; on damage suits filed against officials and employees for acts done in their official capacity and removal petitions pertaining to such suits; concerning officials and employees under investigation by Federal, state, or local authorities for official acts; on administrative claims and suits filed under the Federal Tort Claims Act, the Federal Claims Collection Act, the Military and Civilian Employees' Claims Act, and other claims settlement authorities; on conflict of interest statutes, ethical standards, and rules of conduct as to the propriety of acts involving employees and former employees, including practice rules; on all matters concerning contract formation and administration (including the review of solicitation and contract files for legal sufficiency); and with respect to the multitude of non-tax laws, regulations, and decisions governing "housekeeping" in the management of Federal agencies, including fiscal matters, garnishments, and intellectual property. To represent the IRS and its officials in bid protest and contract appeal proceedings, and in hearings in representation, unfair labor practice, arbitration, adverse action, discrimination, agency grievance, and other employee appeals; in administrative claims proceedings; and in proceedings under Treasury Circular 230.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the

employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose pertinent information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) Disclose information to the Joint Board of Actuaries in enrollment and disciplinary matters.

(10) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, and the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters.

(11) Disclose information to arbitrators, the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board and the Federal Mediation and Conciliation Service in labor management matters.

(12) Disclose information to the General Services Administration in property management matters.

(13) Disclose information regarding financial disclosure statements to the IRS Human Capital Office, which makes the statements available to the public as required by law.

(14) Disclose information to other federal agencies for the purpose of effectuating inter-agency salary offset or inter-agency administrative offset. (15) Disclose information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethics matters.

(16) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act, 15 U.S.C. 1681a(f) or the Federal Claims Collection Act of 1966, 31 U.S.C. 3701(a)(3).

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

STORAGE:

Paper records and electronic records.

RETRIEVABILITY:

Records are retrieved by the name of the individual to whom they apply. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Each Area Counsel (General Legal Services) is the system manager of the system in his or her office. The Associate Chief Counsel (General Legal Services) is the system manager of the National Office system. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system of records may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system of records may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers, practitioners, and their representatives; Department of the Treasury personnel and their representatives; other Federal agencies;

State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the IRS; public sources, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR. 1.36)

Treasury/IRS 90.005

SYSTEM NAME:

Chief Counsel General Litigation Case Files —Treasury/IRS.

SYSTEM LOCATION:

Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (International), (Income Tax & Accounting), (Procedure & Administration) and (Passthroughs & Special Industries), National Office. Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities) and Office of the Division Counsel (Large & Mid-Size Business), National Office and Area Counsel offices as indicated in Appendix A. Office of Division Counsel (Small Business/Self Employed), Division Counsel Headquarters and Area Counsel offices as indicated in Appendix A. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who have requested advice, and on whom advice has been requested, regarding matters relating to the interests of the IRS as a creditor in bankruptcy and insolvency proceedings, the collection of information by the use of summonses, and the collection of liabilities owed to the United States;

(2) Individuals who have litigated with the IRS about issues involving tax and non-tax debt collection, bankruptcy, and summonses;

(3) Individuals from whom information is being sought through a summons;

(4) Individuals who have or had a potential or actual outstanding tax liability that the IRS is preparing to collect, is currently collecting, or has collected or attempted to collect;

(5) Workload management records.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Legal advice and written determination files;

- (2) Litigation files;
- (3) Reference copies of selected work products;
- (4) Workload management records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801 and 7803.

PURPOSE:

To provide legal advice and assistance, and to make determinations and render advisory opinions, on matters involving bankruptcy, information gathering and summonses, and the collection of liabilities imposed by the Internal Revenue Code and selected sections of the United States Code (as delegated by the Department of the Treasury).

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) Disclose information to other Federal agencies holding funds of a taxpayer for the purpose of collecting a liability owed by the taxpayer.

(10) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By (1) the name of the individual(s) to whom they apply, related individuals, or attorney(s) assigned; (2) subject matter; and (3) certain key administrative dates. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Each Area Counsel (Large & Mid-Size Business), (Small Business/Self Employed), and (Tax Exempt & Government Entities) is the system manager of the systems in his or her Area. The Associate Chief Counsel (Corporate), (Financial Institutions & Products), (International), (Income Tax & Accounting), (Procedure & Administration) and (Passsthroughs & Special Industries); Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities); and Division Counsel (Large & Mid-Size Business) and (Small Business/Self Employed) are the system managers of their respective National Office systems. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other

records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments and other public authorities; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the IRS; public records, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. § 552a(k)(2). (See 31 CFR 1.36.)

Treasury/IRS 90.009

SYSTEM NAME:

Chief Counsel Field Service Case Files—Treasury/IRS.

SYSTEM LOCATION:

Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (International), (Income Tax & Accounting), (Procedure & Administration) and (Passthroughs & Special Industries), National Office. Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities) and Office of Division Counsel (Large & Mid-Size Business), National Office and Area Counsel offices as indicated in Appendix A. Office of Division Counsel (Small Business/Self Employed), Division Counsel Headquarters and Area Counsel offices as indicated in Appendix A. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who have filed petitions in the United States Tax Court or suits for refund of Federal taxes in Federal district courts or the Court of Federal Claims;

(2) Individuals who are the subject of advice issued by Counsel during the audit or administrative appeal of the case or other administrative processing, and whose case has been referred to the applicable Associate or Division Counsel;

(3) Individuals who have corresponded with the IRS regarding a matter under consideration by these offices.

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Legal advice and written determination files;
- (2) Litigation files;
- (3) Correspondence files;
- (4) Reference copies of selected work product;
- (5) Workload management records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, to the IRS' operating divisions and business units, including Appeals, and to the Department of Justice on pending tax litigation before the Federal courts. To perform legal analysis and represent the IRS' interests in tax litigations before the United States Tax Court.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any

regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrieved by the name of the individual to whom they apply. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Each Area Counsel (Large & Mid-Size Business), (Small Business/Self Employed), and (Tax Exempt & Government Entities) is the system manager of the systems in his or her Area. The Associate Chief Counsel (Corporate), (Financial Institutions & Products), (International), (Income Tax & Accounting), (Procedure & Administration) and (Passthroughs & Special Industries); Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities); and Division Counsel (Large & Mid-Size Business) and (Small Business/Self Employed) are the system managers of their respective National Office systems. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the IRS; public sources, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. § 552a(k)(2). ((See 31 CFR 1.36))

Treasury/IRS 90.010

SYSTEM NAME:

Chief Counsel Library Digest Room Files.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who have sought IRS rulings and/or legal opinions on tax problems; and

(2) individuals with respect to whose issues the Chief Counsel or the Department of Justice has written significant legal analyses or briefs.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Internal control records, used to catalog and cross-reference records for maintenance and location purposes;

(2) Reference work product.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To permit research of the internal revenue laws, including litigation and technical positions.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any

proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and

necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrievable by the name of the individual to whom they apply. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Department of Treasury personnel; taxpayers and their representatives; other Federal agencies; witnesses; informants; State, local, tribal, and foreign governments, and other public authorities; parties to disputed matters of fact and law; other persons who communicate with the IRS; public sources, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36))

Treasury/IRS 90.011

SYSTEM NAME:

Chief Counsel Attorney Recruiting Files—Treasury/IRS.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who have applied for attorney positions with the Office of Chief Counsel.

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Application files;
- (2) Eligible applicant listings; and
- (3) Internal control records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To facilitate the recruitment of attorneys for employment with the Office of Chief Counsel.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below

if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of

Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(6) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(7) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(8) Disclose information to the Office of Personnel Management and Merit System Protection Board for appropriate personnel actions.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the name of the individual to whom they apply.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedule applicable to personnel recruitment records, IRM 1.15.38.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine whether this system of records contains

a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to: Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW., Washington, DC 20224. Information leading to the identity of a confidential source is exempt pursuant to 5 U.S.C. 552a(k)(5).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For non-tax records, See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Applicants, Department of Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; references provided by the applicant or employee, former employers; public sources, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(5). (See 31 CFR 1.36)

Treasury/IRS 90.013

SYSTEM NAME:

Chief Counsel, Deputy Chief Counsel and Associate Chief Counsel Legal Files.

SYSTEM LOCATION:

National Office. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals whose cases involve or involved important or novel issues or circumstances that were brought to the attention of the above executives (or their predecessors), or their immediate staff.

CATEGORIES OF RECORDS IN THE SYSTEM:

- (1) Legal advice and written determination files;
- (2) Litigation files;
- (3) Correspondence files;

- (4) Reference copies of selected work product;
- (5) Workload management records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:
5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, to the IRS, taxpayers, and the Department of Justice on matters involving significant or novel issues or circumstances.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract,

security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrieved by the name of the individual to whom they apply. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

The Chief Counsel; Deputy Chief Counsel; and Division Counsel (Wage & Investment) are the system managers of the records in his or her office in National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; other persons who communicate with the IRS; public sources, such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. § 552a(k)(2). (See 31 CFR 1.36)

Treasury/IRS 90.015

SYSTEM NAME:

Chief Counsel Library Reference Records.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

IRS employees who charge out materials from the Library, including the Digest Room, or through inter-library loan. Note: The system of records for materials held in the Digest Room is Treasury/IRS 90.010.

CATEGORIES OF RECORDS IN THE SYSTEM:

Charge cards and inter-library loan forms.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To track the location of library materials and to obtain new library materials as needed.

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

Records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(2) Disclose information in a civil or criminal proceeding (including discovery) before a court, adjudicative body, or other administrative body before which the IRS is authorized to appear when (a) the IRS or any component thereof, (b) any IRS employee in his or her official capacity, (c) any IRS employee in his or her personal capacity where the IRS or the Department of Justice (DOJ) has agreed to represent the employee, or (d) the United States, when the IRS is a party to, has an interest in, or is likely to be affected by, such proceeding, and the

IRS or DOJ determines that the information is relevant and necessary to the proceeding or advice sought and not otherwise privileged;

(3) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(4) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(5) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrieved by the name of the individual to whom they pertain.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Finance & Management), National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine whether the system contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to: Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW., Washington, DC 20224.

CONTESTING RECORD PROCEDURES:

See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

IRS employees; Congress; Libraries to, and from which, inter-library loans are made.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

Treasury/IRS 90.016

SYSTEM NAME:

Chief Counsel Automated System Environment (CASE) Records—Treasury/IRS.

SYSTEM LOCATION:

The system is located in the Detroit Computing Center. The system can be accessed from all Chief Counsel offices. (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who filed suits for refund of taxes in a federal court;

(2) Individuals who have filed petitions with the United States Tax Court;

(3) Individuals who have been involved in litigation concerning the collection of taxes;

(4) Individuals whose requests for rulings from the IRS have been referred to the Office of Chief Counsel;

(5) Individuals whose cases were the subject of technical advice issued by the Office of Chief Counsel.

CATEGORIES OF RECORDS IN THE SYSTEM:

Case file identification and status tracking information (including taxpayer name; uniform issue list number; key dates; subject matter; name of employee and office handling the case; and miscellaneous remarks.)

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 7801, 7803.

PURPOSE:

To organize and monitor the workload of the Office of Chief Counsel.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court,

administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper and electronic media.

RETRIEVABILITY:

By court docket or assigned tracking number, the name of the individual to whom they pertain, and by names of the employees to whom the cases are

assigned. If there are multiple parties to a litigation, then the record is generally retrieved only by the name of the first named person in the complaint.

SAFEGUARDS:

Access controls will not be less than those provided by the Physical Security Standards, IRM 1.16, and the Information Systems guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, I.R.M. 1.15.13 through 1.15.15. Machine-readable media are regularly updated and maintained as long as needed.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Finance & Management), National Office. (See IRS Address A for address.)

NOTIFICATION PROCEDURE:

This system may not be accessed for purposes of determining whether a record pertains to a particular individual; these records are exempt under 5 U.S.C. 552a(k)(2).

RECORD ACCESS PROCEDURES:

This system may not be accessed to inspect or contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For non-tax records, See "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies, State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the IRS; public sources, such as telephone books, internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has been designated as exempt from sections (c)(3), (d)(1)–(4), (e)(1), (e)(4)(G)–(I), and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). ((See 31 CFR 1.36))

Treasury/IRS 90.017

SYSTEM NAME:

Chief Counsel Correspondence Control and Records, Associate Chief Counsel (Technical and International)—Treasury/IRS.

SYSTEM LOCATION:

National Office (See the IRS Appendix below for address.)

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individual subjects of legal advice, written determinations, and other correspondence from the above offices of the Associate Chief Counsel.

CATEGORIES OF RECORDS IN THE SYSTEM:

Incoming taxpayer correspondence and related information, including in some cases the conclusions reached, and legal advice, written determinations, or other correspondence issued by the above offices.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301, 26 U.S.C. 7801, 7803.

PURPOSE:

To provide legal advice and assistance, and make determinations and render advisory opinions, on issues pertaining to corporations, financial institutions, financial products, income tax accounting, international law or treaties, partnerships and other passthrough entities, special industries such as automobile construction and natural resources procurement, and tax-exempt and government entities.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the records are both relevant and necessary to the proceeding or advice sought.

Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its fact, or in conjunction with other records, indicates a potential violation of law or regulation, and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial authority of the receiving agency.

(3) Disclose information to a Federal, State, local, or tribal agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee; or issuing or continuing a contract, security clearance, license, grant, or other benefit.

(4) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her personal capacity if the IRS or DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(5) Disclose information to foreign governments in accordance with international agreements.

(6) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(7) Disclose information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation.

(8) Disclose information to third parties during the course of an

investigation to the extent necessary to obtain information pertinent to the investigation.

(9) To appropriate agencies, entities, and persons when (a) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the Department has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the name of the individual to whom they apply and by internal control number.

SAFEGUARDS:

Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and the Information System guidelines, IRM 2.1.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Each Associate Chief Counsel is the system manager of the system in his or her office in National Office. (See the IRS Appendix below for address.)

NOTIFICATION PROCEDURE:

Individuals seeking to determine if the system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in the system of records, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be entitled Chief Counsel Privacy Act Request and addressed to: Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue, NW., Washington, DC 20224.

CONTESTING RECORD PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For non-tax records, see "Record Access Procedures" above.

RECORD SOURCE CATEGORIES:

Individual subjects of legal advice, written determinations, and other correspondence, Department of Treasury personnel.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

IRS Appendix

This appendix contains the addresses of Treasury/IRS system locations along with the title of the principal system manager(s). Internal Revenue Service (IRS) system locations are geographically dispersed through field offices. Additional information regarding the structure and locations of the IRS is available on the Internet at www.irs.gov. Select the "About the IRS" tab or contact one of the Disclosure Offices listed below.

Access and amendment requests for records maintained in IRS systems are processed by Disclosure Offices at the locations listed below. Generally, inquiries should be addressed to the office with jurisdiction over the area where the individual resides.

INTERNAL REVENUE SERVICE DISCLOSURE OFFICES FOR PRIVACY ACT REQUESTS

If you live in:	Submit Privacy Act requests to:
Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, Rhode Island, Vermont.	Disclosure Office 1, MS 41150, 25 New Sudbury Street, Boston, MA 02203.
Delaware, New York, Pennsylvania	Disclosure Office 2, Room 3214, 600 Arch Street, Philadelphia, PA 19106.
District of Columbia, Maryland, West Virginia and Outside the U.S. (International).	Disclosure Office 3, Room 1210, 31 Hopkins Plaza, Baltimore, MD 21201.
Illinois, Indiana, Wisconsin	Disclosure Office 4, MS 7000 CHI Room 2820, 230 S. Dearborn Street, Chicago, IL 60604.

INTERNAL REVENUE SERVICE DISCLOSURE OFFICES FOR PRIVACY ACT REQUESTS—Continued

If you live in:	Submit Privacy Act requests to:
Michigan, Ohio	Disclosure Office 5, Room 7019, 550 Main Street, Cincinnati, OH 45201.
Alabama, Georgia, South Carolina	Disclosure Office 6, MS 602-D Room 1905, 401 West Peachtree Street, Atlanta, GA 30308.
Florida, Kentucky, North Carolina, Virginia	Disclosure Office 7, Room 409, 320 Federal Place, Greensboro, NC 27401.
Arkansas, Louisiana, Mississippi, Tennessee	Disclosure Office 8, MDP 44 Room 480, 801 Broadway, Nashville, TN 37203.
Texas	Disclosure Office 9, MS 7000 AUSC, P.O. Box 2986, Austin, TX 78768.
Iowa, Kansas, Missouri, Oklahoma	Disclosure Office 10, MS 7000 STL, P.O. Box 66781, St. Louis, MO, 63166-6781.
Arizona, Colorado, Minnesota, Montana, Nebraska, New Mexico, North Dakota, South Dakota, Wyoming.	Disclosure Office 11, MS 7000 PHX, 210 E. Earll Dr., Phoenix, AZ 85012.
Alaska, Idaho, Oregon, Utah, Washington	Disclosure Office 12, MS 7000 OC, P.O. Box 9941, Ogden, UT 84201.
Southern California, Hawaii, Nevada	Disclosure Office 13, MS 2201, 24000 Avila Road, Laguna Niguel, CA 92677.
Northern and Central California	Disclosure Office 14, Ste 840s, 1301 Clay Street, Oakland, CA 94612.
If you are requesting IRS Headquarters Office records not available on the electronic FOIA Reading Room cite, mail your request to.	IRS FOIA Request, Disclosure Office 3, Room 1210, 31 Hopkins Plaza, Baltimore, MD 21201.
If you are requesting IRS Personnel Security & Investigations records, mail your request to.	IRS Personnel Security & Investigations, Attn: FOI/PA OS:MA:PSI:P:AD, 5205 Leesburg Pike, Suite 510, Falls Church, VA 22041-3802.

IRS System Locations

The headquarters of the IRS and the address for the following systems managers is: 1111 Constitution Avenue, NW., Washington, DC 20224. The listing below is arranged according to organizational lines. Any exception to the location of an office is indicated accordingly.

Commissioner, Internal Revenue Service,
Chief Appeals, 1099 14th Street, NW.,
Washington, DC 20005
Chief of Staff, Office of the Secretariat
Chief, Communications and Liaison
Chief, Equal Employment Opportunity and
Diversity
Director, Research, Analysis, Statistics
National Taxpayer Advocate
Chief, Appeals, 1099 14th Street, NW.,
Washington, DC 20005
Director, Strategy & Finance
Director, Technical Services
Director, Field Operations—East
Director, Field Operations—West, 24000
Avila Road, Laguna Niguel, CA 92677
Deputy Commissioner for Services &
Enforcement
Commissioner, Large and Mid-Size
Business (LMSB) Division, 9th & H
Street, Washington, DC 20005
Commissioner, Small Business/Self-
Employed (SBSE) Division
Commissioner, Tax Exempt and
Government Entities (TEGE) Division,
1750 Pennsylvania Avenue, Washington,
DC 20006
Commissioner, Wage and Investment (W &
I) Division, 401 W. Peachtree Street,
Atlanta, GA 30308
Chief, Criminal Investigation
Director, Office of Professional
Responsibility
Deputy Commissioner Operations Support
Chief Information Officer (Modernization &
Information Technology Services)
Chief Financial Officer
Chief Human Capital Officer

Chief, Agency Wide Shared Services
Chief, Mission Assurance & Security
Services
Service & Enforcement Office Locations:
Large and Mid-Size Business, 9th & H Street,
Washington, DC 20005
Director, International
Director, Management & Finance
Director, Business System Planning
Director, Performance, Quality Assurance
and Audit Assistance
Director, Communications & Liaison
Director, EEO & Diversity
Director, Pre-Filing and Technical
Guidance
Director, Strategy, Research and Program
Planning
LMSB Industry Directors:
Industry Director, Communications,
Technology and Media, 1301 Clay Street,
Oakland, CA 94612
Industry Director, Financial Services, 290
Broadway, New York, NY 10007
Industry Director, Heavy Manufacturing
and Transportation, 111 Wood Avenue
South, Iselin, NJ 08830
Industry Director, Natural Resources and
Construction, 1919 Smith Street,
Houston, TX 77002
Industry Director, Retailers, Food,
Pharmaceuticals, and Healthcare, 1901
Butterfield Road, Downers Grove, IL
60515
LMSB Overseas Offices:
Berlin, Germany—Internal Revenue
Service, c/o United States Embassy, PSC
120, Box 3000, APO AE 09265
London, England—Internal Revenue
Service, E/IRS—U.S. Embassy, PSC—
801, Box 44, FPO AE 09498-4044
Plantation, Florida (covers Mexico, Central
& South America, Caribbean)—IRS,
Plantation, 7850 SW., 6th Court,
Plantation, FL 33324
Paris, France—Internal Revenue Service,
PSC 116, Box E-414, APO AE 09777
Tokyo, Japan—IRS, American Embassy,
Unit 45004, Box 208, APO AP 96337-
0001
Small Business/Self-Employed
Director, Communications, Liaison and
Disclosure
Director, Collection
Director, Compliance Services, Campus
Operations
Director, EEO
Director, Examination
Director, Fraud/BSA
Director, Specialty Programs
SBSE Field Area Offices:
Collection Area Directors:
North Atlantic, 290 Broadway, New York,
NY 10008
South Atlantic, 5000 Ellin Road, Lanham,
MD, 20706
Central Area, 477 Michigan Avenue,
Detroit, MI 48226
Midwest Area, 230 South Dearborn,
Chicago, IL 60604
Gulf States Area, 801 Broadway, Nashville,
TN 37203
Western Area, 915 Second Avenue, Seattle,
WA 98174
California Area, 1301 Clay Street, Oakland,
CA 94612
Examination Area Directors
North Atlantic, 15 New Sudbury Street,
Boston, MA 02203
Central Area, 600 Arch Street,
Philadelphia, PA 19106
South Atlantic, 400 W. Bay, Jacksonville,
FL 32202
Midwest, 316 N. Robert, St. Paul, MN
55101
Gulf States, 4050 Alpha Road, Dallas, TX
75244
Western, 600 17th Street, Denver, CO
80202
California, 300 N, Los Angeles Street, Los
Angeles, CA 90012
Tax Exempt & Government Entities, 1750
Pennsylvania Avenue, Washington, DC

20006	Detroit Computing Center, 985 Michigan Ave., Detroit, MI 48226	Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (Finance & Management), (General Legal Services), (International), (Income Tax & Accounting), (Procedure & Administration), and (Passthroughs & Special Industries); Offices of the Division Counsel/ Associate Chief Counsel (Criminal Tax), and (Tax Exempt & Government Entities); Offices of the Division Counsel (Large & Mid-Size Business) and (Wage & Investment); Offices of the Assistant Chief Counsel (Administrative Provisions & Judicial Practice), (Collection, Bankruptcy, & Summons), and (Disclosure & Privacy Law).
Director, Employee Plans	Finance Office	Division Counsel (Small Business/Self-Employed) Headquarters, 5000 Ellin Road, Lanham, Maryland.
Director, Exempt Organizations	Associate CFO for Performance Budgeting	Area Counsel Offices (Alphabetical by State)
Director, Government Entities	Associate CFO for Revenue Financial Management	Various components of Chief Counsel may have offices at the same Area Counsel office location. The abbreviations following each address indicate the Chief Counsel divisions having offices at that location. The abbreviations represent the following offices:
Director, Customer Account Services	Associate CFO for Internal Financial Management	CT—Office of the Division Counsel/Associate Chief Counsel (Criminal Tax)
Director, Business Systems Planning	Director, Assistance and Review	GLS—Office of the Associate Chief Counsel (General Legal Services)
Director, Research & Analysis	Human Capital Office	LMSB—Office of the Division Counsel (Large & Mid-Size Business)
Director, Communications & Liaison	Director, Executive Services	SBSE—Office of the Division Counsel (Small Business/Self-Employed)
Director, Finance	Director, Leadership and Education	TEGE—Office of the Division Counsel/ Associate Chief Counsel (Tax Exempt & Government Entities)
Director, Human Resources	Director, Organizational Change Program Office	Note: Matters involving taxpayers falling under the expertise of the Office of Division Counsel (Wage & Investment) are coordinated by area SBSE offices.
Director, Planning	Director, Field Personnel Services	801 Tom Martin Drive, Birmingham, Alabama. (SBSE)
EEOD Program Manager	Director, Personnel Policy	605 West 4th Avenue, Anchorage, Alaska. (SBSE)
Wage & Investment, 401 W Peachtree Street, Atlanta, GA 30308	Director, Planning and Measures	210 East Earll Drive, Phoenix, Arizona. (CT, LMSB, SBSE)
Director, Earned Income Tax Credit and Health Coverage Tax Credit	Director, Program Management Office	Chet Holfield Building, 24000 Avila Road, Laguna Niguel, California. (CT, LMSB, SBSE)
Director, Customer Account Services Consolidation	Director, Talent and Technology Management	Federal Building, 300 N. Los Angeles Street, Los Angeles, California. (CT, LMSB, SBSE, TEGE)
Director, Strategy & Finance	Director, Workforce Relations	1301 Clay Street, Oakland, California. (LMSB)
Director, EEO & Diversity	Agency-Wide Shared Services	4330 Watt Avenue, Sacramento, California. (SBSE)
Director, Business Systems Planning	Director, Real Estate and Facilities Management	701 B Street, San Diego, California. (CT, LMSB, SBSE)
Director, Human Capital	2221 South Clark Street, Arlington, VA 22202	160 Spear Street, San Francisco, California. (CT, LMSB, SBSE, TEGE)
Director, Customer Assistance Relationships and Education	Director, Procurement	333 Market Street, San Francisco, California. (GLS)
Director, Customer Account Services	Director, EEO & Diversity, Field Services	55 South Market Street, San Jose, California. (LMSB, SBSE)
Director, Compliance	Director, Competitive Sourcing Program	950 Hampshire Road, East Pavilion, Thousand Oaks, California. (SBSE, TEGE)
Health Care Tax Credit (HCTC) office locations:	Director, Employee Support Services, 290 Broadway, New York City, NY 10007	333 East River Drive, Commerce Center One, Hartford, Connecticut. (CT, LMSB, SBSE)
Production System—HCTC Qwest, 22810 International Dr., Sterling, VA 20166	Mission Assurance & Security Services	1244 Speer Boulevard, Denver, Colorado. (CT, LMSB, SBSE, TEGE)
Customer Contact Center—HCTC Affina, 131 Tower Park Drive, Suite 300, Waterloo, IA 50701	Director, Assurance Programs	950 L'Enfant Plaza, S.W., Washington, D.C. (GLS, LMSB, SBSE)
HCTC Delivery Center—HCTC Accenture, 15115 Park Row, Houston, TX 77084	Director, Emergency Management Programs	Federal Office Building, 400 West Bay Street, Jacksonville, Florida. (CT, LMSB, SBSE)
HCTC Program Office—HCTC IRS, 1750 Pennsylvania Ave, 2nd Floor, Washington, DC 20006	Director, Certification, Testing, Evaluation and Assessment	1000 South Pine Island Road, Plantation, Florida. (CT, LMSB, SBSE)
Criminal Investigation	Director, Modernization and Systems Security Engineering	
Director, Operations Policy and Support	National Background Investigations Center, P.O. Box 248, Florence, KY 41022	
Director, Field Operations	Personnel Security & Investigations, 5205 Leesburg Pike, Suite 510, Falls Church, VA 22041	
Director, Strategy	Chief Counsel System Locations:	
Director, Refund Crimes	The offices of Chief Counsel for the Internal Revenue Service are located at: 1111 Constitution Avenue, NW., Washington, DC, 20224.	
Director, Communications and Education	Offices at this address include:	
Director, EEO & Diversity	Chief Counsel	
CI Directors of Field Operations:	Deputy Chief Counsel (Operations)	
North Atlantic, 600 Arch Street, Philadelphia, PA 19106	Deputy Chief Counsel (Technical)	
Mid-Atlantic, 31 Hopkins Plaza, Baltimore, MD 21201	Special Counsel to the National Taxpayer Advocate	
Southeast, 401 West Peachtree Avenue, Atlanta, GA 30308	Associate Chief Counsel (Corporate), (Financial Institutions & Products), (Finance & Management), (General Legal Services), (International), (Income Tax & Accounting), (Procedure & Administration), and (Passthroughs & Special Industries)	
Central, 2001 Butterfield Road, Downers Grove, IL 60515	Associate Chief Counsel/Division Counsel (Criminal Tax), and (Tax Exempt & Government Entities)	
Midstates, 4050 Alpha Road, Farmers Branch, TX 75244	Division Counsel (Large & Mid-Size Business)	
Pacific, 24000 Avila Road, Laguna Niguel, CA 92677	Division Counsel (Wage & Investment)	
Automated Criminal Investigation Office, 7940 Kentucky Drive, Florence, KY 41042	Division Counsel (Small Business/Self-Employed)	
Operations Support Office Locations:	Addresses of Chief Counsel and Area Counsel Offices	
Modernization & Information Technology Services	National Office: 1111 Constitution Avenue, NW., Washington, DC.	
Director, Stakeholder Management	Offices at this address: Office of the Chief Counsel; Offices of the Deputy Chief Counsel,	
Director, Information Security		
Director, Electronic Tax Administration		
Associate CIO, Management		
Associate CIO, Business Systems Modernization		
Associate CIO, Information Technology Services		
Associate CIO, Enterprise Services Computing Centers:		
Martinsburg Computing Center, Martinsburg, WV 25401		

Federal Office Building, 51 SW. First Avenue, Miami, Florida. (CT, LMSB, SBSE)
401 West Peachtree Street, NW., Atlanta, Georgia. (CT, GLS, LMSB, SBSE)

PJKK Federal Building, 300 Ala Moana Boulevard, Honolulu, Hawaii. (SBSE)
200 West Adams Street, Chicago, Illinois. (CT, GLS, LMSB, SBSE, TEGE)
1901 Butterfield Road, Downers Grove, Illinois. (LMSB)

Minton-Capehart Federal Building, 575 North Pennsylvania Street, Indianapolis, Indiana. (CT, SBSE)

Heyburn Building, 332 West Broadway, Louisville, Kentucky. (CT, SBSE)

F. Edward Hebert Federal Building, 600 South Maestri Place, New Orleans, Louisiana. (CT, SBSE)

31 Hopkins Plaza, Baltimore, Maryland. (CT, SBSE, TEGE)

10 Causeway Street, Room 401, Boston, Massachusetts. (CT, LMSB, SBSE)

Patrick V. McNamara Federal Building, 477 Michigan Avenue, Detroit, Michigan. (CT, LMSB, SBSE)

Galtier Plaza, 175 East Fifth Street, St. Paul, Minnesota. (CT, LMSB, SBSE)

2345 Grand Boulevard, Kansas City, Missouri. (LMSB, SBSE)
1222 Spruce Street, St. Louis, Missouri. (CT, LMSB, SBSE)

The Roman L. Hruska U.S. Courthouse, 111 South 18th Plaza, Omaha, Nebraska. (SBSE)

4750 West Oakey Boulevard, Las Vegas, Nevada. (CT, SBSE)

Metro Park Office Complex, 111 Wood Avenue, South, Iselin, New Jersey. (LMSB)

One Newark Center, Newark, New Jersey. (CT, LMSB, SBSE)

Guaranty Building, 28 Church Street, Buffalo, New York. (CT, LMSB, SBSE)

33 Maiden Lane, New York, New York. (GLS, LMSB, SBSE)

1600 Stewart Avenue, Westbury, New York. (CT, LMSB, SBSE, TEGE)

320 Federal Place, Greensboro, North Carolina. (CT, LMSB, SBSE)

312 Elm Street, Cincinnati, Ohio. (CT, LMSB, SBSE)

One Cleveland Center, 1375 East Ninth Street, Cleveland, Ohio. (CT, SBSE)

55 North Robinson Street, Oklahoma City, Oklahoma. (CT, LMSB, SBSE)

620 S.W. Main Street, Portland, Oregon. (CT, LMSB, SBSE)
701 Market Street, Philadelphia, Pennsylvania. (CT, LMSB, SBSE)

Liberty Center, 1001 Liberty Avenue, Pittsburgh, Pennsylvania. (CT, LMSB, SBSE)

801 Broadway, Nashville, Tennessee. (CT, LMSB, SBSE)

300 East Eighth Street, Austin, Texas. (CT, SBSE)

4050 Alpha Road, Dallas, Texas. (CT, GLS, LMSB, SBSE, TEGE)

8701 South Gessner Street, Houston, Texas. (CT, LMSB, SBSE)

1919 Smith Street, Houston, Texas. (LMSB)

150 Social Hall Avenue, Salt Lake City, Utah. (SBSE)

Main Street Centre, 600 East Main Street, Richmond, Virginia. (CT, LMSB, SBSE)

Federal Building, 915 Second Avenue, Seattle, Washington. (CT, LMSB, SBSE)

Henry Reuss Federal Plaza, 310 West Wisconsin Avenue, Milwaukee, Wisconsin. (CT, LMSB, SBSE).

[FR Doc. E8-4430 Filed 3-11-08; 8:45 am]

BILLING CODE 4830-01-P