

## Internal Revenue Service (IRS) System of Records -- Table of Contents

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Associate Chief Counsels (Enforcement Litigation), (International),  
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## **Internal Revenue Service**

### **Treasury/IRS 00.001**

System name: \_\_\_\_\_

Correspondence Files (including Stakeholder Relationship files) and Correspondence Control Files-  
Treasury/IRS.

#### ***System location:***

Various area and other offices of the Internal Revenue Service maintain files of correspondence received, including the Eastern Distribution Center, 4300 Carolina Avenue, Richmond, VA 23222; the Central Area Distribution Center, 2402 East Empire, Bloomington, IL 61799; the Western Area Distribution Center, 3041 Sunrise Boulevard, Rancho Cordova, CA 95742; and the Tennessee Computing Center, PO Box 30309, Airport Mail Facility, Stop 76, Memphis, TN 38130. (See IRS appendix A for addresses of other offices).

#### ***Categories of individuals covered by the system:***

- (1) Initiators of the correspondence.
- (2) Persons upon whose behalf the correspondence was initiated.
- (3) Subjects of the correspondence.

#### ***Categories of records in the system:***

(1) Correspondence received. (2) Responses to correspondence (including surveys of individuals to improve IRS service and stakeholder relationship correspondence). Correspondence may be included in other systems of records described by specific notices. Files are maintained in connection with a variety of correspondence received and the uses vary widely in accordance with the content of the correspondence. Correspondence may include letters, telegrams, memoranda of telephone calls, and other forms of communication.

#### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

#### ***Purpose(s):***

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Often taxpayers choose to communicate with the IRS through correspondence. The ability to access the information when the need arises is paramount to our success as an agency. This system will allow the IRS to quickly access correspondence received from the taxpayers and their representatives.

This system also provides a means for IRS to track correspondence responses from quality and improvement surveys we may periodically ask our customers to voluntarily participate in.

***Routine uses of records maintained by the system, including categories of users and the purpose of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Disclosures of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) Appropriate Federal, State, local, or foreign agencies responsible for enforcing or implementing a statute, rule, regulation, order or license; (3) disclose information to a Federal, State, or local agency, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's bureau's or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) provide information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media, in accordance with guidelines contained in 28 CFR 50.2, concerning this agency's functions relating to

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civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records, microfiche, and magnetic media.

***Retrievability:***

Controlled items are generally retrievable by name, but it depends upon the controls established locally.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with the Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, disposition varies in accordance with the nature of the correspondence file.

***System manager(s) and address:***

Head of the Office maintaining the file. (See IRS appendix A for addresses.)

***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:***

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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 office believed to have received the correspondence. (See IRS appendix A for addresses.)

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information supplied by the initiators of the correspondence and information secured internally from other systems of records.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 00.002**

### ***System name:***

Correspondence Files/Inquiries About Enforcement Activities-Treasury/IRS.

### ***System location:***

National Office, Area offices, Internal Revenue Service Centers, Detroit Computing Center, Martinsburg Computing Center. (See IRS appendix A for addresses.) Other offices of the Internal Revenue Service maintain files of correspondence received, including the Eastern Distribution Center, 4300 Carolina Avenue, Richmond, VA 23222; the Central Area Distribution Center, 2402 East Empire, Bloomington, IL 61799; the Western Area Distribution Center, 3041 Sunrise Boulevard, Rancho Cordova, CA 95742; and the Tennessee Computing Center, PO Box 30309, Airport Mail Facility, Stop 76, Memphis, TN 38130.

### ***Categories of individuals covered by the system:***

(1) Initiators of correspondence. (2) Persons upon whose behalf the correspondence was initiated. (3) Persons who are subjects of the correspondence. Includes individuals for whom tax liabilities exist, individuals who have made a complaint or inquiry relative to an Internal Revenue tax matter, 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, taxpayer identification number (if applicable), information about tax matters (if applicable), chronological investigative history. Other information relative to the conduct of the case and/or the taxpayer's compliance history (if applicable). Correspondence may include letters, telegrams, memoranda of telephone calls, and other forms of communication.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

Often taxpayers choose to communicate with the IRS through correspondence. The ability to access the information when the need arises is paramount to our success as an agency. This system will

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allow the IRS to quickly access correspondence received from the taxpayers and their representatives and provide a chronological record of what has transpired concerning tax matters.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) 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; (3) disclose information to a Federal, state, or local agency, or other public authority, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's bureau's or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (6) provide information to the news media, in accordance with guidelines contained in 28 CFR 50.2 concerning this agency's functions relating to civil and criminal proceedings; (7) provide 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) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (9) provide information to other agencies to the extent provided by law or regulation and as necessary to report

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apparent violation of law to appropriate law enforcement agencies; (10) provide information to states, the Area of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States, to assist in the administration of tax laws.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Controlled items are generally retrievable by name, but it depends upon the controls established locally.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1 (16)12.

***Retention and disposal:***

Records are maintained in accordance with the Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, disposition varies in accordance with the nature of the correspondence file.

***System manager(s) and address:***

Assistant Commissioners, Regional Commissioners, Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system is exempt from the notification provisions of the Privacy Act.

***Record access procedures:***

This system is exempt from the Access and Contest provisions of the Privacy Act.

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***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 00.003**

### ***System name:***

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

### ***System location:***

Internal Revenue Service Centers, National Office, Area Offices, including National Office Chief Counsel Offices, Regional Counsel Offices, and Area Counsel Offices, the Martinsburg Computing Center, the Detroit Computing Center, and the Tennessee Computing Center, and Area Distribution Centers. Area Distribution Center addresses are as follows: The Eastern Distribution Center, 4300 Carolina Avenue, Richmond, VA 23222, the Central Area Distribution Center, 2402 East Empire, Bloomington, IL 61799, and the Western Area Distribution Center, 3041 Sunrise Boulevard, Rancho Cordova, CA 95742. (See IRS Appendix A for other addresses.)

### ***Categories of individuals covered by the system:***

This system consists of records relating to (1) individuals (customers) who make complaints and compliments about Internal Revenue Service employees (including customer responses to surveys) and; (2) Internal Revenue Service employees who have had complaints and compliments made about them.

### ***Categories of records in the system:***

A variety of documents and/or reports reflecting customer feedback on current and former IRS employees and the resolution of that feedback. Records include quality review and tracking information that helps the Service measure and improve service quality for our customers. This system includes The Taxpayer Advocate Management Information System (TAMIS) records that track taxpayer advocate cases for administrative and quality improvement purposes.

### ***Authority for maintenance of the system:***

Sec. 1211 of Pub. L. 104-168, TBOR 2, Reports on Misconduct of IRS Employees.

### ***Purpose(s):***

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This system will capture customer feedback, including complaints and compliments. The capture of this data will provide a means to analyze trends to identify and take corrective action on systemic problems. The data will not be used to affect any rights or benefits of individuals in the records system.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Tax returns and return information may be disclosed as provided by IRC 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper files and magnetic media.

***Retrievability:***

Documents are stored and retrieved by control numbers and by taxpayer name, taxpayer identification number or person to contact. The control number can be determined by reference to the entries for the individual to whom they relate.

***Safeguards:***

Access is limited to authorized personnel who have a direct need to know. Access controls will not be less than those provided for by the Manager's Security Handbook, IRM 1(16)12 and the Automated

Information System Security Handbook, IRM (2)(10)00. This includes the use of passwords and access codes.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 206 for Service Centers, IRM 1.15.2.1 and Records Control Schedule 301—General Records Schedules, IRM 1.15.3.

***System manager(s) and address:***

Taxpayer Advocate or Head of the Office maintaining the file. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for the purpose of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

Individuals should write to the head of the office Where the records are kept.

***Contesting record procedures:***

See "Records access procedures" above.

***Record source categories:***

Information originates from IRS employees and customer feedback.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 00.007**

### ***System name:***

Employee Complaint and Allegation Referral Records.

### ***System location:***

Commissioner's Complaint Processing and Analysis Group, Internal Revenue

Service (IRS) National Office, 1111 Constitution Avenue, NW., Washington DC.

### ***Categories of individuals covered by the system:***

(1) Current and former employees of the IRS and IRS contractors who are the subjects of complaints directed to, or inquiries or investigations conducted by the IRS or the Treasury Inspector General for Tax Administration (TIGTA); (2) individuals (complainants) who submit these complaints.

### ***Categories of records in the system:***

(1) Documents containing the complaint, allegation or other information regarding current and former IRS employees and IRS contractors; (2) documents containing information about efforts to determine the relevant facts, and the applicable law, rule or regulation; and (3) documents containing information about actions taken in response to a complaint, allegation or other information regarding current and former IRS employees and IRS contractors.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; sec. 7803 of Pub. L. 105–206, the IRS Restructuring and Reform Act (RRA) of 1998; sec. 1211 of Pub. L. 104–168, Taxpayer Bill of Rights 2 (TBOR2); sec. 3701 of the RRA of 1998.

### ***Purpose(s):***

Records in this system are used (1) to promote public confidence in the integrity of the IRS; (2) to identify and monitor complaints, allegations and other information received concerning current and former IRS employees and IRS contractors; (3) to ensure that the IRS provides a timely and appropriate response to those complaints, allegations and other information; (4) to advise complainants of the status and results of investigations or inquiries conducted as a result of the IRS's

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receipt of their complaints, and (5) to compile summary reports. The reports will provide non-identifying information about the type of complaints, allegations and resulting actions concerning current and former IRS employees and IRS contractors and will be distributed to IRS and Department of the Treasury executives, managers and employees, the Congress and the public. Specifically, section 1211 of Pub. L. 104-168, TBOR2, requires that the Secretary of the Treasury submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report of instances involving the misconduct of employees of the IRS. Section 3701 of Pub. L. 105-206, the IRS RRA of 1998, requires that the Secretary or the Secretary's delegate maintain records of taxpayer complaints of misconduct by IRS employees on an individual employee basis to prepare the report required by section 1211 of TBOR2.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

Records other than returns and return information may be used to:

(1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations;

(2) Disclose information to a Federal, State or local agency relevant to or necessary to the agency's hiring or retention of an individual, or the issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose relevant, non-privileged information to a Federal, State, local, or foreign court, magistrate, grand jury, or administrative tribunal in accordance with applicable constitutional, substantive, or procedural law or practice. This use includes disclosures to an opposing party or his/her attorney for the purpose of negotiation on such matters as settlement or plea bargaining. This use also includes disclosures to an opposing party or his/her attorney, or a witness, during the proceeding itself or in discovery.

(4) Provide information to third parties during the course of an investigation or inquiry to the extent necessary to obtain information pertinent to the investigation or inquiry;

(5) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice;

(6) Disclose information to a public or professional licensing organization when such information indicates, either by itself or in combination with other information, a violation or potential violation of professional standards, or reflects on the moral, educational, or professional qualifications of an individual who is licensed or is seeking to become licensed;

(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) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the information pertains;

(9) Disclose information to a government contractor to the extent the contractor needs this information to perform the contract.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and electronic media.

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***Retrievability:***

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

***Safeguards:***

Access is limited to authorized Treasury and IRS personnel who have a need to know. Paper records are stored in locked file containers, in rooms that are locked after business hours or when unoccupied. Access to electronic media is controlled by computer passwords. Security procedures are in accord with IRM 1(16)1, Manager's Security Handbook and IRM 2.1.10, Information Systems Security.

***Retention and disposal:***

Records are maintained in accordance with IRM 1.15.2, Records Disposition Handbook.

***System manager(s) and address:***

Director, Commissioner's Complaint Processing and Analysis Group, Internal Revenue Service, N:ADC:C, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Notification procedure:***

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

***Record access procedures:***

Individuals seeking access to any record maintained 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 Director, Commissioner's Complaint Processing and Analysis Group, Internal Revenue Service, N:ADC:C, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

See "Records Access Procedures" above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

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## **Treasury/IRS 00.008**

### ***System name:***

Recorded Quality Review Records—Treasury/IRS.

### ***System location:***

Andover Call Site—W&I, 310 Lowell Street, Andover, MA 01812.

Andover Remote Call Site, 900 Chelmsford St., Tower III, Lowell, MA 01851.

Andover Methuen EITC, 96 Milk Street, Methuen, MA 01844.

Atlanta Call Site—W&I, 2385 Chamblee-Tucker Road, Chamblee, Georgia 30341.

Dunwoody AUR Call Site—W&I, 6655 Peachtree-Dunwoody Road, Dunwoody, Georgia 30328.

Austin Call Site—W&I, 1821 Director's Boulevard, Austin, TX 78744.

Baltimore Call Site—W&I, 100 S. Charles Street, Baltimore, MD 21201.

Boston Call Site, 25 New Sudbury Street, 10th Floor, JFK Federal Bldg., Boston, MA 02203.

Brookhaven Call Site—SB/SE, 1040 Waverly Avenue, Holtsville, NY 11742.

Buffalo Call Site—SB/SE, Union & Bennet Road, Cheektowaga, NY 14227.

Cincinnati Call Sitez—SB/SE, 333 Scott Street, Covington, KY 41019.

Cincinnati TE/GE Call Site, Peck Federal Bldg., 550 Main St., Room 2405, Cincinnati, OH 45201.

Cleveland Call Site—W&I, 1240 East 9th Street, Cleveland, OH 44109.

Dallas Call Site—W&I, 114 Commerce Street, Dallas, TX 75242.

Houston Call Site, 8701 South Gessner, Houston, TX 77074.

Denver Call Site—W&I, 600 17th Street, Denver, CO 80202.

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Detroit Call Site, McNamara Federal Bldg., 477 Michigan Avenue, Detroit, MI 48226.

Fresno Call Site—W&I, 5045 E. Butler Avenue, Fresno, CA 93888.

Indianapolis Call Site—SB/SE 3849 Richardt Street, Indianapolis, IN 46226.

Jacksonville Call Site—W&I, 4057 Carmichael Drive, Jacksonville, FL 32207.

Jacksonville Call Site—W&I, One Independent Drive, 3rd Floor, Jacksonville, FL 32202.

Kansas City Call Site—W&I, 7720 W. 119th Street, Overland Park, KS 66213.

Memphis Call Site—SB/SE, 5333 Getwell Road, Memphis, TN 38118.

Memphis Call Site, 5410 S. Mendenhall, Ste. 10, Memphis, TN 38141.

Nashville Call Site—SB/SE, 5080 Nolensville Road, Nashville, TN 32701.

Oakland Call Site—SB/SE, 1301 Clay Street, Oakland, CA 94612.

Ogden Call Site—SB/SE, 2262 Wall Street, Ogden, UT 84401.

Ogden Compliance A Call Site, 1160 W. 1200 South St., Ogden, UT 84201.

Ogden Compliance E Call Site, 119 N. Jorgensen Ave., Ogden, UT 84404.

Philadelphia Call Site—SB/SE, 11601 Roosevelt Blvd., Philadelphia, PA 19154.

Philadelphia Compliance Call Site, 11601 Roosevelt Blvd., Philadelphia, PA 19154.

Pittsburgh Call Site—W&I, 100 Liberty Avenue, Pittsburgh, PA 15222.

Portland Call Site—W&I, 1220 SE. 3rd Avenue, Portland, OR 97204.

Richmond Call Site—W&I, 400 N. 8th Street, Richmond, VA 23240.

San Juan Call Site—W&I, 7 Tabonuco Street, San Juan, PR 00968.

Seattle Call Site—W&I, 915 2nd Avenue, Seattle, WA 98174.

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St. Louis Call Site—W&I, 1222 Spruce Street, St. Louis, MO 63101.

Chicago Call Site, 230 S. Dearborn St., 22nd Fl., Chicago, IL 60604.

***Categories of individuals covered by the system:***

IRS employees who respond to taxpayer assistance calls.

***Categories of records in the system:***

Records required to administer IRS quality review and employee performance feedback programs.

***Authority for maintenance of the system:***

26 U.S.C. 7801.

***Purpose(s):***

Records in this system are used to administer IRS quality review programs. Although information will include questions and other statements from taxpayers or their representatives on recordings, the primary focus of the system is to improve service and retrieve information by the employee and not create records focusing on the taxpayer.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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Records other than returns and return information may be used to:

(1) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged.

(2) Provide information to a congressional office in response to an inquiry made at the request of the employee to whom the record pertains.

(3) Disclose information to a contractor when necessary to perform a government contract.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Electronic media and paper.

***Retrievability:***

Recorded contacts will be retrieved by unique identifier for the IRS employee handling the telephone call. Recorded calls or screens will not be retrieved by taxpayer name or taxpayer identifying number.

***Safeguards:***

Safeguard access controls will not be less than those provided for by IRM 25.10.1, Information Technology Security Policy and Guidance, and IRM 1.16, Manager's Security Handbook.

***Retention and disposal:***

Record retention will be established in accordance with the National Archives and Records Administration Regulations part 1228, subpart B-Scheduling Records. Audio recordings and screen capture images will be kept long enough for the review and discussion process to take place, generally not more than 45 days.

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***System manager(s) and address:***

Official prescribing policies and practices: Commissioner, Wage and Investment. Official maintaining the system: Head of the call site maintaining the file. See "system location" above for a list of the call sites and addresses.

***Notification procedure:***

Individuals may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager address listed above.

***Record access procedures:***

Individuals seeking access to any record contained in this system of records or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, Appendix B. Inquiries should be addressed to the system manager address listed below.

***Contesting record procedures:***

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. See "Record Access Procedures" above for seeking amendment for records that are not tax records.

***Record source categories:***

Records in this system are provided by IRS employees when they provide information by identifying themselves for the purpose of assisting 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:***

Records in this system of records will eventually be located at every Taxpayer Assistance Center (TAC). An up-to-date list of these sites is available on-line at:

<http://www.irs.gov/localcontacts/index.aspx>.

### ***Categories of individuals covered by the system:***

IRS employees who respond to taxpayer assistance contacts in person.

### ***Categories of records in the system:***

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

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7803.

### ***Purpose:***

Records in this system of records are used to evaluate and improve employee performance and the quality of service at Taxpayer Assistance Centers.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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

Records other than returns and return information may be used to:

(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 where the IRS or the Department of Justice 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, such proceeding, and the IRS (or its DOJ counsel) determines that the information is relevant and necessary to the proceeding and no privilege is asserted. Information may also be disclosed to the neutral to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) Disclose information to the Department of Justice 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 the Department of Justice 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 (or its DOJ counsel) determines that the records are both relevant and necessary to the proceeding or advice sought.

(3) Disclose information to a contractor to the extent necessary for the performance of a contract.

(4) Disclose 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 officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation, and no privilege is asserted.

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

(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.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system: Storage:***

Paper records and machine-readable media.

***Retrievability:***

Records are retrieved by the name of the employee to whom they apply.

***Safeguards:***

Safeguard access controls will not be less than those provided for by IRM 25.10.1, Information Technology Security Policy and Guidance, and IRM 1.16, Manager's Security Handbook.

***Retention and disposal:***

Record retention will be established in accordance with 36 CFR, Chapter XII—National Archives and Records Administration, Part 1228, Subpart B—Scheduling Records. Audio recordings and captured computer screen images will be kept long enough for managerial review and feedback, and for quality review purposes, generally not more than 45 days. However, the agency may keep audio recordings <http://federalregister.gov/Privacy/treas.aspx#irs00001> -- June 26, 2009

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:***

Commissioner, Wage and Investment Division, 401 West Peachtree Street Northwest, Stop 11–WI, Atlanta, GA 30308, (404) 338–7060 (not a toll free number).

***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 system manager address listed above.

***Record access procedures:***

Individuals seeking access to any record contained in this system of records, or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager at the address listed above.

***Contesting record procedures:***

See "Record Access Procedures" above for seeking amendment of records that are not tax records.

***Record source categories:***

Taxpayers, Employees, IRS records of taxpayer accounts.

***Exemptions Claimed For The System:***

None.

## **Treasury/IRS 00.333**

### ***System name:***

Third-party Contact Records—Treasury/IRS.

### ***System location:***

Area offices, IRS Service Centers and Computing Centers. (See IRS appendix A for addresses.)

### ***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 required by 26 U.S.C. 7602 (c), including the taxpayer name control, taxpayer identification number, the third-party contact's name, date of contact, and IRS personnel's identification number.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, and 7801.

### ***Purpose(s):***

The IRS is establishing the third-party contact records to comply with section 7602(c) of the Internal Revenue Code as enacted by section 3417 of the IRS Restructuring and Reform Act of 1998. The third-party contact records will be used to report to the taxpayers regarding third-party contacts that the IRS would normally make with respect to the determination or collection of the tax liability of the taxpayer. Third-party contact data will be provided periodically to taxpayers and upon the taxpayer's request.

### ***Routine uses of records maintained in the system including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may only be made as authorized by 26 U.S.C. 6103 and 7602.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and electronic storage media.

***Retrievability:***

By taxpayer identification number (social security number or employer identifier number) and taxpayer name control.

***Safeguards:***

Access controls will be no less than those provided by the Automated Information Systems Security Handbook IRM 2.10 and IRM 1(16)12, Manager's Security Handbook.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1(15)59.1 through IRM 1(15)59.32.

***System manager(s) and address:***

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Official prescribing policies and practices: Assistant Commissioner (Collection). Officials maintaining the system: Assistant Commissioner (International), Regional Chief Compliance Officers, District Directors, IRS Service Center Directors, IRS Computing Center Directors, Associate Chief Counsel, Regional Counsel, and District Counsel.

***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 "Records Access Procedure" below.

***Record access procedures:***

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing in 31 CFR part 1, subpart C, appendix B. (See IRS appendix A for addresses.)

***Contesting record procedure:***

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 via Tax Treaty.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 00.334**

### ***System name:***

Third Party Contact Reprisal Records-Treasury/IRS.

### ***System location:***

Area offices, Service Centers, Office of Assistant Commissioner (International), and IRS Computing Centers. (See IRS appendix A for addresses.)

### ***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 control, taxpayer identification number, date of contact, fact of reprisal determination, and IRS personnel's identification number.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, and 7801.

### ***Purpose(s):***

These records will be used to track the number of reprisal determinations made pursuant to IRC Sec. 7602(c)(3)(B).

### ***Routine uses of records maintained in the system including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2)

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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 (3) 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 of returns and return information may only be made as authorized by 26 U.S.C. 6103 and 7602(c).

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and electronic storage media.

***Retrievability:***

By taxpayer identification number. Safeguards: Access controls will be no less than those provided by IRM 2.1.10, Automated Information Systems Security Handbook; 1(16)12, Manager's Security Handbook.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1(15)59.1 through IRM 1(15)59.32.

***System manager(s) and address:***

Official prescribing policies and practices: Area Directors, IRS Service Center Directors, IRS Computing Center Directors, Chief Counsel management officials.

***Notification procedure:***

This system of records is exempt from certain provisions of the Privacy Act.

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***Record access procedures:***

This system of records is exempt from certain provisions of the Privacy Act and may not be accessed for the purpose of determining if the system contains a record pertaining to a particular individual.

***Contesting record procedure:***

This system of records is exempt from certain provisions of the Privacy Act and may not be accessed for purposes of inspection or contest of record contents. Also, 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. (See "Exemptions Claimed for the System," below.)

***Exemptions claimed for the system:***

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1), (d)(2), (d)(3), (d)(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 10.001**

### ***System name:***

Biographical Files, Chief, Communications and Liaison-Treasury/IRS.

### ***System location:***

National Office, Area offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

These records and information in these records may be used to provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains.

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Information contained in this system may be included in news releases issued to the media and the public.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper files or magnetic media.

***Retrievability:***

By name.

***Safeguards:***

Office doors locked at night. Access controls will not be less than those provided for by the Manager's Security Handbook IRM 1(16)12, and IRM 2.10 regarding electronic security.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Chief, Communications and Liaison), Area Managers (see IRS appendix A for addresses).

***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 Assistant to the Commissioner (Chief, Communications and <http://federalregister.gov/Privacy/treas.aspx#irs00001> -- June 26, 2009

Liaison), IRS, Washington, DC 20224, for National Office file or head of the office for the area office where the record is maintained. See Appendix A for appropriate addresses for and area office or service center files.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information is supplied by the IRS official on an IRS biographical data form.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 10.004**

### ***System name:***

Stakeholder Relationship Management and Subject Files, Chief, Communications and Liaison-Treasury/IRS.

### ***System location:***

National Office, Area Offices, Internal Revenue Service Centers. (see IRS appendix A for addresses).

### ***Categories of individuals covered by the system:***

In general, records are maintained concerning individuals who have stakeholder relationships with the IRS including individuals whose names have been mentioned in the press in connection with their relationship with IRS.

### ***Categories of records in the system:***

The records include stakeholder relationship records, correspondence, newspaper clippings, inter-office memoranda and similar documents.

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be provided in response to inquiries from the media and the public.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper files or magnetic media.

***Retrievability:***

Alphabetically by subject or other identifier.

***Safeguards:***

Office doors locked at night. Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2.10), and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.11.15.2.31.

***System manager(s) and address:***

Chief, Communications and Liaison), National Office; Area, Internal Revenue Service Center/Campus Directors, or Head of the Office that maintains the file (see IRS appendix A for addresses).

***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:***

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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 system manager in the office where the records are located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Records generally are clippings from newspapers, magazines, and similar sources, and stakeholder relationship documents and memoranda.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 10.555**

### ***System name:***

Volunteer Records—Treasury/IRS.

### ***System location:***

Wage and Investment Division offices. See IRS Appendix A for addresses.

### ***Categories of individuals covered by the system:***

Individuals who provide administrative assistance to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs and other IRS volunteer programs; individuals who serve as intermediaries between IRS and taxpayers, such as volunteer return preparers; individual volunteers who disseminate tax-related information; individuals who have an interest in promoting tax outreach and return preparation, including tax professionals and practitioners.

### ***Categories of records in the system:***

Information on qualifications of individuals who volunteer in IRS-administered taxpayer assistance programs, including: names; addresses; phone numbers; electronic filing identification numbers (EFINs); available times to work; language skills; tax law skills; certification levels (CPA, Attorney, Enrolled Agent, etc.), and tax law training levels; ability to deliver products and services; contact information; availability for delivery of products and services; geographical coverage; resources; services provided; and inventory of software/hardware provided to the volunteer.

Similar information on individuals who serve as intermediaries and those who have interests in promoting tax outreach and return preparation. The system also contains information pertaining to reviews/evaluations 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:***

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The system will be used to administer the IRS volunteer programs, including determining assignments of IRS resources to various volunteer programs and making recommendations for training or other quality improvement measures.

IRS will also use the information in the proposed system to better manage volunteers and programs offering volunteer services. Information about volunteer skills will enable the IRS to strategically place volunteers to provide the widest variety of skills that taxpayers may need in a particular location.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

The 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 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.

(2) 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 <http://federalregister.gov/Privacy/treas.aspx#irs00001> -- June 26, 2009

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.

(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 1.2.1.2.41.

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper and electronic media.

***Retrievability:***

By the name of the volunteer, individual intermediary, or individual who has interest in promoting tax outreach and return preparation. Records pertaining to electronic filing capabilities may also be retrieved by the EFIN (electronic filing identification 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:***

Commissioner, Wage and Investment Division. See Appendix A for address.

***Notification procedure:***

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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 Officer 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 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 Resources File, Office of Tax Administration Advisory Services-Treasury/IRS.

### ***System location:***

Office of the Director (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

### ***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.

### ***Categories of records in the system:***

Applicant roster database, locator cards and 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; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

The purpose is to identify IRS employees who have expressed an interest in overseas assignments, and to further identify historical and current activities in given countries.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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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 (3) 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.

Maintained for use by Office management officials as a reference in obtaining and presenting information related to tax administration, and for administrative selection and processing of overseas and domestic assignments. The records and information in these records may be used to: (1) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (2) disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By individual name.

***Safeguards:***

Access limited to authorized office personnel. File folders kept in locked file or locked room. Access controls will not be less than those provided for by the Manager's Security Handbook, IRM 1(16)12 and IRM 2.10 regarding electronic security.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of when they are no longer needed for official use.

***System manager(s) and address:***

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Assistant Commissioner (International), Internal Revenue Service, 950 L'Enfant Plaza, SW, Fourth Floor, Washington, DC 20024.

***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 Office of the Director (International), Internal Revenue Service, 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20224.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

From the individual, from the organization with which he or she is associated, or from other knowledgeable experts in the field of Tax Administration.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 22.003**

### ***System name:***

Annual Listing of Undelivered Refund Checks-Treasury/IRS.

### ***System location:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***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 entity information (Name, Street Address, City, State, Zip Code and social security number) and records containing tax module information (Tax Period, Amount of Credit Balance and Control Document Locator Number).

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

The purpose of this system is to keep a record of refund checks that have been returned undeliverable.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Individuals entitled to undeliverable refund checks will be notified of such checks by publication of their names in the news media.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper documents stored in files or on magnetic media.

***Retrievability:***

By taxpayer name or taxpayer social security number (SSN).

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Officials prescribing policies and practices—Commissioners, LMSB, TE/GE, W&I, SB/SE. Officials maintaining the system—Area Directors, Internal Revenue Service Centers Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 Director of the area office servicing the areas in which the individual resided at the time he or she filed the return which created the undeliverable refund. (See IRS appendix A for addresses.)

***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:***

Internal Revenue Campuses/Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers issued erroneous refunds.

### ***Categories of records in the system:***

Case reference name, number, control number, date of erroneous refunds, statute expiration date, status of case, location, correspondence and research material.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to resolve erroneous refund issues.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper document files.

***Retrievability:***

By Social Security Number (SSN) or Employer Identification Number (EIN).

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks IRM 1.15.2.1 through IRM 1(15) 59.32. Generally, records are retained for four years and then destroyed.

***System manager(s) and address:***

Official prescribing policies and practices—Head of the Office maintaining the file. (See IRS appendix A for addresses.)

***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:***

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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 Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS appendix A for addresses.)

***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 Program Records-Treasury/IRS.

### ***System location:***

(1) IRS Martinsburg Computing Center (MCC) in Martinsburg, WV; (2) Production System located in Sterling, VA; (3) Customer Contact Center located in Waterloo, IA; (4) HCTC Delivery Center located in Houston, TX; (5) HCTC Program Office in Washington DC.

### ***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 Health Coverage Tax Credit program.

### ***Authority for maintenance of the system:***

Sections 201 and 202 of Public Law 107–210, The Trade Act of 2002, codified at 26 U.S.C. 35, 6103(l)(18) and 7527, Credit for Health Insurance Cost of Eligible Individuals, and the Department of the Treasury, under Title II, grants authority for maintenance of the HCTC system.

### ***Purpose(s):***

The purpose is to administer the health care credit provisions of sections 201 and 202 of Public Law 107–210, Trade Act of 2002. The program assists in the payment for private health coverage for displaced workers certified to receive certain Trade Adjustment Assistance (TAA) benefits, and for individuals receiving benefits from the Pension Benefit Guaranty Corporation (PBGC) and their qualifying family members.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Information may only be disclosed as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper, electronic and magnetic media.

***Retrievability:***

By name, taxpayer identification number, health care insurance policy number.

***Safeguards:***

Access controls will not be less than those provided for by the Manager's Security Handbook, IRM 1.16 and the Automated Information System Security Handbook, IRM 25.10.2.

***Retention and disposal:***

Record retention will be established in accordance with the National Archives and Records Administration Regulations Part 1228, Subpart B-Scheduling Records.

***System manager(s) and address:***

HCTC Program Manager, Union Center Plaza (CNN Building), 820 First Street, NE., Washington, DC., (202) 962-0540 (not a toll free number).

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***Notification procedure:***

Individuals may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the system manager address listed above.

***Record access procedures:***

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

***Contesting record procedures:***

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

***Record source categories:***

Individuals Eligible under HCTC program; Internal Revenue Service 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:***

Philadelphia Internal Revenue Service Center/Campus, 11601 Roosevelt Boulevard, Philadelphia, PA 19154.

### ***Categories of individuals covered by the system:***

Non-resident aliens and U.S. citizens living abroad whose taxes are covered by IR Chapter 3 Withholding.

### ***Categories of records in the system:***

Records include taxpayer's name, address, tax data, country of residence and employer identification number and name of withholding agent.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to effectively 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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Microfilm.

***Retrievability:***

By taxpayer name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and by the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1(15)59.32. Generally, records are retained at the Service Center for 5 years and then at a Federal Records Center for 25 years.

***System manager(s) and address:***

Philadelphia Internal Revenue Service Center Director. (See IRS appendix A for addresses.)

***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.

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***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: Director, Philadelphia Internal Revenue Service Center, Mid-Atlantic Region, 11601 Roosevelt Boulevard, Philadelphia, PA 19154.

***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:***

National Office, Area offices, Philadelphia Internal Revenue Service Center, and its servicing Federal Records Centers, and the Detroit Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

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 entity records (name, address, identification number), 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; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to effectively 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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media. (Various tables are published from this media.)

***Retrievability:***

Documents are stored and retrieved by document locator numbers.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 206 for Service Centers, IRM 1.15.2.22.

***System manager(s) and address:***

Official prescribing policies and practices—Director, International Commissioner (Wage and Investment, Commissioner Small Business/Self Employed). Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS appendix A for addresses.)

***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:***

Internal Revenue Service, Northeast Region, Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, PA 19154.

### ***Categories of individuals covered by the system:***

Individuals and third parties who are subjects of correspondence and who initiate correspondence for disclosure authorizations for U.S. Residency Certification Letters. The correspondence may include any form of communications, including telephone calls, and e-mail.

### ***Categories of records in the system:***

Records relating to the entity requesting certification, including taxpayer identification number, name and address, countries for which certification has been requested, and when applicable, business activity code; records relating to the designated entity authorized to receive tax information specific to the U.S. Residency Certification Letters, name, address, and number of years authorization has been granted.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 & 7802.

### ***Purpose(s):***

The records will enable the IRS to determine if there is a valid disclosure authorization to provide a third party with the Residency Certification Letter (Form 6166, Form 2297 or Form 2298) or related taxpayer information.

### ***Routine uses of the records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may only be made as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Electronic media, and/or hard copy media (paper).

***Retrievability:***

Records may be retrieved by the taxpayer's name, authorized individual or company name, and by the Taxpayer Identification Number (TIN).

***Safeguards:***

Protection and control of the records are in accordance with the requirements of IRM 2(10), the Automated Security System Security Handbook, and IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 206 for Service Centers, IRM 1(15)59.26. Records will be maintained up to 3 years. Hard copy and microfilm media will be disposed by shredding or incineration. Electronic media will be erased electronically.

***System manager(s) and address:***

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Director, Philadelphia Service Center, Internal Revenue Service, Northeast Region, Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, PA 19154.

***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.

***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 Philadelphia Service Center Director. (See IRS appendix A for addresses.)

***Contesting record procedures:***

See record access procedures above. 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

***Record source categories:***

Information supplied by the initiators of the correspondence.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 22.032**

### ***System name:***

Individual Microfilm Retention Register—Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers/Campuses and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Categories of individuals on whom records are maintained are: For Individual Master File (IMF) registers—Individuals who file, or may be required to file, individual tax returns such as Form 1040, 1040A, or 1040EZ.

### ***Categories of records in the system:***

Abstracts of tax and/or entity modules that have been removed from the IMF. These abstract records indicate the taxpayer name, identification number, specific tax returns filed, document locator number, tax years, debit and credit amounts, balances, and other transactions which have been recorded relative to the module(s).

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains individual tax account information which is retained in microfilm 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:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Microfilm tape.

***Retrievability:***

IMF Reference Register (for IMF Register only), taxpayer identification number, tax Period, name, and type of tax. Methods of retrievability are explained in the Research Operations Handbook, IRM 36(66)0.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

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Official prescribing policies and practices—Commissioner (Wage and Investment and Commissioner, Small Business/ Self Employed). Officials maintaining the system-Internal Revenue Service Center Directors, and the Martinsburg Computing Center Director. (See IRS appendix A for addresses.)

***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 Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS appendix A for addresses.)

***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 22.034**

### ***System name:***

Individual Returns Files, Adjustments and Miscellaneous Documents Files-Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers/Campuses, IRS areas.(See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers or return preparers who have had changes made to their accounts, or have had information posted to the Individual Master File or other tax accounting files as a result of filing returns, applications, or other documents, or as a result of actions initiated by the Service. A record will be maintained for those taxpayers whose individual income tax overpayments have been retained or transferred from the IMF to apply against past due child and/or spousal support payments as reported to IRS by the states under Pub. L. 97-35.

### ***Categories of records in the system:***

A variety of records reflecting tax matters which have served as input documents or supporting documentation for entries on the Individual Master File, or other tax accounting files, including tax return forms, declarations, applications, case records, processing documents, vouchers, computer notices, posting and correction forms, Interest Equalization Tax Forms, withholding allowance certificates, and similar records. Information will be maintained as to the name, SSN, address of individuals owing past due child and/or spousal support payments submitted by states under Pub. L. 97-35. Also maintained will be the name of the submission state, the amount owed, and the amount of any individual income tax overpayment retained and transferred to the state to apply against the amount owed.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

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The purpose of this system is to provide background and supporting documentation for inputs affecting taxpayer account information. Additionally, overpayments retained and transferred against outstanding liabilities from the state in which it occurred will be recorded. This will aid taxpayers in reconciling their account balances with state agencies.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper document files or magnetic media.

***Retrievability:***

Documents are stored and retrieved by document locator numbers and by taxpayer name. The document locator numbers can be determined by reference to the Individual Master File entries for the individual to whom they relate.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

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***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 206 for Service Centers, IRM 1.15.2.22.

***System manager(s) and address:***

Official prescribing policies and practices—(Wage and Investment and Small Business/Self Employed). Officials maintaining the system-Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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 22.043**

### ***System name:***

**Potential Refund Litigation Case Files-Treasury/IRS.**

### ***System location:***

Internal Revenue Service Centers, the Austin Compliance Center and Federal Records Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers who have indicated to the Service that they may file suit against the Service for a refund.

### ***Categories of records in the system:***

Forms filed by the taxpayer and case documents determined by the Service to be related.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to effectively administer potential refund litigations.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper document files.

***Retrievability:***

By taxpayer name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 206 for Service Centers, IRM 1.15.2.22.

***System manager(s) and address:***

Official prescribing policies and practices—Commissioners for Wage and Investment, Small Business/Self Employed, and Large and Mid Size business. Officials maintaining the system-Internal Revenue Service Center/Campus Directors. (See IRS appendix A for addresses.)

***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:***

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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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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 22.044**

### ***System name:***

P.O.W.–M.I.A. Reference File-Treasury/IRS.

### ***System location:***

Area Offices and the Austin Internal Revenue Service Center/Campus. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

P.O.W./M.I.A.-originated from Department of Defense lists.

### ***Categories of records in the system:***

Lists of P.O.W./M.I.A., Regulations, Rulings, and Instructions as to how to handle specific tax questions relating to their special tax status, copies of individual tax returns, claims, and other documents germane to specific cases.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to effectively administer the tax accounts with POW/MIA issues.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper documents in file folders.

***Retrievability:***

Cases filed alphabetically by last name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (Wage and Investment and Small Business/Self Employed). Officials maintaining the system—Austin Internal Revenue Service Center Director and Area Directors. (See IRS appendix A for addresses.)

***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.

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***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 Director of the Austin Internal Revenue Service Center or the Director of the Area Office servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

The categories of individuals on whom records are maintained are taxpayers affected by one or more of the transactions reflected in the categories of records listed below.

### ***Categories of records in the system:***

The types of records maintained in the system are documents containing entity information (name, address, social security number or employer identification number and other information necessary to identify the taxpayer) and accounting information relevant to one of the following categories: Funds held pending, disposition and not applied to the taxpayer's liability at present, properties, tangible or intangible, now in the custody of the Internal Revenue Service, counterfeit money, misappropriation or robbery of Internal Revenue Service funds, credits which cannot be applied to a specific taxpayer account at this time, accounts transferred to other Service Centers or agencies, substantiation for the receipt of funds collected by the Service for other agencies, abatements or assessments of tax on individuals, deposits received from taxpayers, refunds to taxpayers, taxpayer accounts written off by the Service as uncollectible, credits allowed taxpayers requiring special consideration due to processing constraints, litigation, seized and acquired property and Offers-in-Compromise.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

This system maintains records necessary to effectively administer the accounting files relevant to the unusual circumstances described in "categories of records in the system," above.

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***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Accounting Files consist of paper documents, computer printouts, magnetic media and disk storage.

***Retrievability:***

By social security number, name, or document locator number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are retired to Federal Records Centers and retrieved by request from authorized individuals when account substantiation is necessary.

***System manager(s) and address:***

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Head of the office maintaining the file (See IRS appendix A for addresses.)

***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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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. Some Justice Department investigations are an additional source for the information contained in litigation case files.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 22.059**

### ***System name:***

Unidentified Remittance File—Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Remittances which have been received but cannot be positively identified, either as to taxpayer who sent it or the tax period to which it is to be applied.

### ***Categories of records in the system:***

Each record contains a fourteen digit unidentified remittance (UR) control number, the amount, received date, and all known identifying data. In addition, the URF contains a record of all doubtfully applied Estimated Tax (ET) credits. The ES record contains the taxpayers' name, address, type of payment, taxpayer identification number, tax period, received date, money amount, and the transaction document locator number (DLN).

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains the records controlling remittances where accounting is delayed for lack of the data required to properly post a credit.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Disk storage.

***Retrievability:***

By remittance amount, unidentified remittance control number, taxpayer name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are kept 180 days after the amount is reduced to zero balance.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (Wage and Investment and Small Business/Self Employed). Officials maintaining the system-Internal Revenue Service Center/campus Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***Contesting record procedures:***

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

***Record source categories:***

Remittances received from taxpayers that cannot be positively identified either as to the taxpayer who sent it or the type of tax to which it is to be applied.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 22.060**

### ***System name:***

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

### ***System location:***

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Records are maintained on taxpayers having accounts with the Internal Revenue Service which are not compatible with the normal master file processes; e.g., penalties, transferee assessments, termination assessments, excise protest accounts, Master File overflow accounts, culpable and non-petitioning spouses, Forms 1042, 1040–NR, 926, 5330, 4720, 990–AR (Penalty) and any pre-ADP returns. Also, a record will be maintained for those taxpayers whose individual income tax overpayment has been retained and transferred from the IMF to apply against past due child and/or spousal support payments as reported to IRS by the States under Pub. L. 97–35.

### ***Categories of records in the system:***

The categories of records maintained are taxpayer entity records (name, address, taxpayer identification number or employer identification number and other indicators relevant to entity maintenance) and records containing tax module information (the tax return, the tax period, the balance due or credit balance, and transactions which have been recorded relative to the module). Information will be maintained as to the name, SSN, address of individuals owing past due child and/or spousal support payments submitted by the States under Pub. L. 97–35. Also maintained will be names of the submission state, the amount owed, and the amount on any individual income tax overpayment retained and transferred to the state to apply against the amount owed.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

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This system maintains records necessary for efficient accounting on files which are not compatible with the master file system 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.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Card file or magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number), or document locator card.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Management Official prescribing policies and practices—(Wage and Investment and Small Business Self Employed). Officials maintaining the system-Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***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.

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***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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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:***

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

### ***System location:***

Martinsburg Computing Center, Martinsburg, West Virginia 25401, and Detroit Computing Center, 985 Michigan Ave., Detroit, MI 48226.

### ***Categories of individuals covered by the system:***

Recipients of various types of income; wages; dividends; interest; rents and royalties; medical payments; capital gains distributions; non-taxable distributions; pensions, annuities, retired pay or IRA payments; patronage dividends, distributions, and allocations; fishing crew payments; sales or redemption of securities, future transactions, commodities, bartering exchange transactions; original issue discount; distributions and prizes; currency transactions; state tax refunds; unemployment compensation, agricultural payments, taxable grants, indebtedness forgiveness; non-employees compensation; gambling winnings; and miscellaneous income.

### ***Categories of records in the system:***

Records maintained are records representing certain wage and information returns: Forms W-2, W-2P, the 1087 and 1099 series; currency transaction reports; state tax refunds; statements of sales of equity obligations; and records of agricultural subsidy payments. Information included on each record identifies the recipient of the income (name, address, taxpayer identifying number, and other indicators relating to payee identification), identifies the income payer (very similar information), and identifies the type(s) and amount(s) of income.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary for the efficient administration of tax accounts related to Wage and Information Returns.

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***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media.

***Retrievability:***

By taxpayer social security number and name control.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, until tax year 1974, records were maintained until processed. After tax year 1974, records are maintained for four years and then magnetically erased.

***System manager(s) and address:***

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Official prescribing policies and practices—Management officials—(Wage and Investment and Small Business Self Employed). Officials maintaining the system—Internal Revenue Service Center/campus Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 22.062**

### ***System name:***

Electronic Filing Records—Treasury/IRS.

### ***System location:***

IRS National Office, area offices, Service Centers, and Computing Centers. (See IRS appendix A for addresses.)

### ***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, conduct reports, law enforcement records, and other information from investigations into suitability for participation. Records pertaining to marketing 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(s):***

This system will maintain records for administration and marketing of electronic filing programs.

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***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent information to appropriate Federal, state, or foreign agencies or instrumentalities responsible for investigating or prosecuting the violations of, or for implementing, a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of a violation or potential violation of civil or criminal law or regulation or licensing requirements; (2) Disclose information to a Federal, state, or local agency maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged; (4) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (5) Provide information to third parties during the course of an investigation to the extent necessary to obtain information that is pertinent to the investigation, including credit bureaus for credit checks and fingerprint records to the FBI or other law enforcement agencies; (6) Provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (7) Provide information to contractors for use in contracted services for electronic filing <http://federalregister.gov/Privacy/treas.aspx#irs00001> -- June 26, 2009

programs; (8) 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; (9) Disclose to the public the identities (including 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; (10) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a subpoena.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper and magnetic media.

***Retrievability:***

By electronic filing provider name or tax identification number (SSN, EIN, EFIN, PTIN) or document control number (DCN).

***Safeguards:***

Access controls will not be less than those provided for by the Manager's Security Handbook, IRM 1(16)12, and the Automated Information System Security Handbook, IRM 2.10.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbook, IRM 1.15.

***System manager(s) and address:***

Official prescribing policies and practices: Assistant Commissioner (Electronic Tax Administration).  
Officials maintaining the system: Assistant Commissioner (Electronic Tax Administration), Business Systems Modernization Executive/Chief Information Officer, or head of the IRS office maintaining the file (See IRS appendix A for addresses.)

***Notification procedure:***

Individuals wishing to be notified if they are named in this system of records, or to gain access to records maintained in the 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 appropriate official maintaining the system (above).

***Record access procedures:***

See "Notification procedure" above.

***Contesting record procedures:***

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. See "Notification procedure" above for seeking amendment to records that are not tax records.

***Record source categories:***

Information in this system is obtained from the following sources: (1) Electronic filing providers; (2) informants and third party information; (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 24.013**

### ***System name:***

Combined Account Number File, Taxpayer Services—Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers/campuses. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals and businesses having specific, current business with IRS.

### ***Categories of records in the system:***

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a specific tax period is either credit or debit balance; no return has been posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains tax account information necessary for the efficient resolution of accounting issues.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Disk storage.

***Retrievability:***

By social security number or employer identification number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Management Official (Wage and Investment and Small Business and Self Employed). Officials maintaining the system—Internal Revenue Service Center/campus Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 I, subpart C, appendix B. Inquiries should be addressed as in "Record access procedures" above.

***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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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 24.029**

### ***System name:***

Individual Account Number File (IANF)—Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals having specific, current business with IRS.

### ***Categories of records in the system:***

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a specific tax period is either credit or debit balance; no return has been posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system maintains records necessary to efficiently identify individuals having specific current business with the IRS.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Disk storage.

***Retrievability:***

By social security number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—management official (Wage and Investment and Small Business Self Employed). Officials maintaining the system—Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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 24.030**

### ***System name:***

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

### ***System location:***

Martinsburg Computing Center, Martinsburg, West Virginia 25401, and IRS Service Centers.

### ***Categories of individuals covered by the system:***

Individuals who file and/or are included on Federal Individual Income Tax Returns (i.e., Forms 1040, 1040A, and 1040EZ); individuals who file other information filings; and power of attorney notifications for individuals.

### ***Categories of records in the system:***

Taxpayer entity records (name, address, identification number (SSN), and other indicators pertaining to entity maintenance, including zip code), and tax modular records which contain all records relative to specific tax returns for each applicable tax period or year. Modular records for authorization information (name, address, identification number and type of authority granted, and the name of the representative(s) for the taxpayer. Modular records for the representative (name, address and unique identification number). Recorded here are tax transactions such as tax amount, additions, abatements of tax payments, interest and like type transactions recorded relative to each tax module, power or attorney authorization transactions, 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 under provisions of Pub. L. 97-35.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To increase the efficiency of tax administration, the IRS maintains records of tax returns, payments, and assessments including Telefile records.

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***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by (1) 26 U.S.C. 3406, and (2) 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media.

***Retrievability:***

By taxpayer identification number (social security number or employer identification number), document locator numbers and alphabetically by name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, the code identifying taxpayers who threatened or assaulted IRS employees may be removed five years after initial input.

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***System manager(s) and address:***

Official prescribing policies and practices—Commissioner (Commissioner, Wage and Investment).

Officials maintaining the system—Internal Revenue Service Center /Campus Directors and the Director, Martinsburg Computing Center. (See IRS appendix A for addresses.)

***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 Area Director or the Internal Revenue Service Center/Campus Director servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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 24.031**

### ***System Name:***

Medicare Prescription Drug Transitional Assistance Records.

### ***System Location:***

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

### ***Categories of Individuals Covered by the System:***

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

### ***Categories of Records in the System:***

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

### ***Authority for Maintenance of the System:***

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

### ***Purpose:***

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

### ***Routine Uses of Records Maintained in the System, Including Categories of Users and the Purposes of Such Uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2)

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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 (3) 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.

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

*Policies and Practices for Storing, Retrieving, Accessing, Retaining, and Disposing of Records in the System:*

**Storage:**

*Paper, electronic, and machine-readable media.*

**Retrievability:**

*By name or social security number of the Medicare beneficiary.*

**Safeguards:**

*Access controls will not be less than those provided for by IRM 25.10.1, Information Technology Security Policy and Guidance.*

**Retention and Disposal:**

*Record retention will be established in accordance with the National Archives and Records Administration Regulations, Part 1228, Subpart B—Scheduling Records.*

**System Manager and Address:**

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

**Notification Procedure:**

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Individuals may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

***Record Access Procedures:***

Individuals seeking access to any record contained in this system of records or seeking to contest its contents, may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

***Contesting Record Procedures:***

See "Record access procedures" above.

***Record Source Categories:***

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

***Exemptions Claimed for the System:***

None.

## **Treasury/IRS 24.046**

### ***System name:***

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

### ***System location:***

Martinsburg Computing Center, Martinsburg, West Virginia 25401, Cincinnati Service Center, 201 West River Center Blvd., Covington, KY 41019; Memphis Service Center/Campus, 3131 Democrat Road, Memphis, TN 38118; and Ogden Service Center/Campus, 1160 West 1200 South Street, Ogden, UT 84201, and other IRS Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Persons in a sole proprietary role who file business tax returns, including Employer's Quarterly Federal Tax Returns (Form 941), Excise Tax Returns (Form 720), Wagering Returns (Forms 11C and 730), Highway Use Returns (Form 2290), and Form 1065 (U.S. Partnership Returns of Income), and U.S. Fiduciary Returns (Form 1041) and Estate and Gift Taxes (Forms 706, 706NA, and 709). The latter can be individuals not in a sole proprietorship role.

### ***Categories of records in the system:***

Taxpayer entity records (name, address, taxpayer identification number (TIN) which may be either EIN or SSN, and other indicators pertaining to entity maintenance, including zip code), and tax modules which are all the records relative to specific tax returns for each applicable tax period. Recorded are tax transactions such as tax amount, statements/additions to tax, payments, interest and like type transactions relative to each tax module. The Employer Identification Number (EIN)/Name Control file which contains EINs and the associated IRS name controls.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To increase the efficiency of tax administration, the Service maintains magnetic media records of tax returns filed by business taxpayers, and payments and assessments made to the accounts.

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***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made as provided by 26 U.S.C. 6103, and for meeting the requirements of 26 U.S.C. 3406. 26 U.S.C. 3406 provides, in part, that the Secretary of the Treasury notify a payor that the TIN (Taxpayer Identification Number) furnished by the payee is incorrect.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media.

***Retrievability:***

By name, type of tax, and identifying number (including document locator number).

***Safeguards:***

Access Controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

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***System manager(s) and address:***

Official prescribing policies and practices—Management Official—Small Business Self Employed.  
Officials maintaining the system—Internal Revenue Service Center/Campus Directors, and the Director, Martinsburg Computing Center. (See IRS appendix A for addresses.)

***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 I, 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 Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***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:***

Internal Revenue Service Centers and Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Recipients of income who appear not to have declared on their income tax returns (Forms 1040, 1040A, and 1040EZ) all income paid to them in the tax year under study.

### ***Categories of records in the system:***

Records maintained are taxpayer (i.e., payee) entity records containing payee name, address, taxpayer identification number, and other indicators relating to entity maintenance; and income records containing the types and amounts of income received/reported, and information identifying the income payer.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

These records provide a way to identify recipients of income who appear not to have declared all taxable income paid to them in the tax year under study.

### ***Routine uses of records maintained in the system, including categories of users and the purpose of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media.

***Retrievability:***

By matching social security number and name control.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are retained for one year and then magnetically erased.

***System manager(s) and address:***

Official prescribing policies and practices—Executive Officer for Customer Service, National Office.  
Officials maintaining the system—Internal Revenue Service Center/Campus Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purpose of inspection or for contest of content of records.

***Contesting record procedures:***

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

***Record source categories:***

Information returns filed by payers and Forms 1040, 1040A, and 1040EZ.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.



## **Treasury/IRS 24.070**

### ***System name:***

Debtor Master File (DMF)—Treasury/IRS.

### ***System location:***

Martinsburg Computing Center, Martinsburg, West Virginia 25401.

### ***Categories of individuals covered by the system:***

Individuals who have delinquent obligations to a Federal or State agency.

### ***Categories of records in the system:***

Entity records (names and social security numbers), the amount owed by the individual, the name of the Federal or State agency to whom the debt is owed and a cross-reference number (SSN) of the spouse in the case of a jointly filed return.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 6305, 6402(c) and 6402(d); 31 U.S.C. 3720A.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic tape and disk file.

***Retrievability:***

By name, address, and social security number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

The information is kept for one year and then destroyed. A new Debtor Master File is established each year.

***System manager(s) and address:***

Officials prescribing policies and practices—Commissioner (Wage and Investment and Small Business Self Employeds) and Commissioner (Information Systems Management). Officials maintaining the system-Director, Submission Processing Division. (See IRS appendix A for addresses.)

***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 Area Director or the Internal Revenue Service Center Director servicing the area in which the individual resides. (See IRS appendix A for addresses.)

***Contesting record procedures:***

Individuals seeking to contest any record contained in this system of records must contact the agency to whom the debt is owed.

***Record source categories:***

Names, SSNs, and obligation amounts are supplied by the Federal or state agency to whom the delinquent obligation is owed.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 26.001**

### ***System name:***

Acquired Property Records-Treasury/IRS.

### ***System location:***

Area Offices. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Delinquent taxpayers whose property has been acquired by purchase by government or right of redemption.

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, revenue officer reports.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

The system tracks property acquired under Internal Revenue Code section 6334 to provide fiscal accountability.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's

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efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number), seizure number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

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This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.006**

### ***System name:***

Form 2209, Courtesy Investigations-Treasury/IRS.

### ***System location:***

Area Offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers on whom a delinquent account or delinquency or other investigation is or was located in one IRS area offices, but the individual is now living or has assets located in the jurisdiction of another IRS Area office. Taxpayers on whom an investigation has been initiated for purposes of securing information necessary for federal tax administration purposes.

### ***Categories of records in the system:***

Contains taxpayer name, current and former addresses, taxpayer identifying number, if known. Contains the information, including class of tax, if applicable, or information concerning the action desired to be taken. The name and address of party that was contacted, chronological investigative history and/or information secured. The following types of investigations are included in this system: Form SSA-1273 cases—Notice of determination of FICA wages—issued when SSA obtains evidence that wages paid to claimant have not been recorded on his earnings record; requests for data needed in proof of claim cases; applications for discharge of property from tax lien; service of tax court subpoenas; complaints of employers failing to provide withholding statements; recovery of unassessable erroneous refunds; Form SSA-7010 cases—Request for preferential investigation. This is a request for preferential treatment (over other SSA cases) on an earning discrepancy case. Secure application for exemption from self-employment tax. Offers in compromise and related activities; i.e., follow-up on defaulted installments, secure payments on collateral agreements, etc. Maximize compliance with withholding requirements on alien's earnings; other miscellaneous uses.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

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The Form 2209 system provides a record of the nature of the investigation and to whom the investigation is assigned. It also provides a method of follow-up to ensure investigations are accomplished in a timely manner.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Retrievable by taxpayer name and taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

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Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors, and Internal Revenue Service Center/Campus Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.008**

### ***System name:***

IRS and Treasury Employee Delinquency-Treasury/IRS.

### ***System location:***

National Office, Area Offices, Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

IRS and Treasury employees who are shown on the Master File as delinquent in meeting Federal tax requirements.

### ***Categories of records in the system:***

Taxpayer name, social security number, address, fact of IRS or Treasury employment code, Area location code.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This system enables the IRS to secure documentation concerning the resolution of balance due and return delinquency cases concerning IRS employees. This documentation may be used to support conduct investigations.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name and taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Assistant Commissioner (SB/SE, W&I, LMSB), Regional Commissioners, Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.009**

### ***System name:***

Lien Files (Open and Closed)-Treasury/IRS.

### ***System location:***

Area Offices and the Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers on whom Federal tax liens have been filed.

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, information about basis of assessment including class of tax, period, dollar amount. 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; Releases of Government's Right of Redemption. Federal tax lien information entered in Treasury Enforcement Communications System.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 6323, 7801 and 7802.

### ***Purpose(s):***

To identify those taxpayers on whom a Federal tax lien, discharge, or subordination on lien attachment has been filed. The file also provides notice to the public that the Federal Government has an interest in property or rights to the property of the identified taxpayer. Further, the file also provides evidence that the lien has been released, a specific piece of property has been discharged and the government has obtained its interest in the property, or a subordination has been granted and the government has taken a junior lien position, or a certification of nonattachment has been issued.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Notices of lien and the index thereto are available to the public.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name and taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

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Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Assistant Commissioner (SB/SE, W&I, LMSB), Regional Commissioners, Area Directors and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***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 2, subpart C, appendix B. Inquires 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 Area Director of each Area where records are to be searched. (See IRS appendix A for addresses.) This system contains copies of public records, the originals of which are filed in accordance with the laws of each state, the Area of Columbia, the Commonwealth of Puerto Rico, or possessions of the United States.

***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 26.010**

### ***System name:***

Lists of Prospective Bidders at Internal Revenue Sales of Seized Property—Treasury/IRS.

### ***System location:***

Area Offices. (See IRS appendix A for addresses.)

Categories of individuals covered by the system:

Individuals who have requested that they be notified of Internal Revenue sales of seized property.

### ***Categories of records in the system:***

Name and address and phone number (if provided).

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This system provides an up-to-date list of prospective bidders that may be notified when the IRS has seized property that is going to sale. Notification of prospective bidders is done to enhance the possibility of obtaining a higher price for the property.

Routine uses of records maintained in the system, including categories of users and the purposes of such uses:

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's

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efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (2) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings.

Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:

Storage:

Paper records and magnetic media.

***Retrievability:***

By name of prospective bidder.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system-Area Directors. (See IRS appendix A for addresses.) Notification procedure:

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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 Director of the Area Office servicing the area in which the individual resides. (See IRS appendix A for addresses.) Contesting record procedures:

See "Record access procedures" above.

***Record source categories:***

Supplied voluntarily by the subject prospective bidder.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 26.011**

### ***System name:***

Litigation Case Files-Treasury/IRS.

### ***System location:***

Area Offices and Internal Revenue Service Centers/Campuses. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers on whom Federal tax assessments have been made but against whom litigation has been initiated or is being considered by the government or who have instituted suits against the government.

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, information about basis of assessment, including class of tax, period, and dollar amount. This file includes: Suit to Reduce Tax Claim to Judgement; Suit for Failure to Honor a Levy; Suit to Enforce Federal Tax Lien; Suit Against Transferee; Suit to Set Aside Fraudulent Transfer; Suit to Recover Erroneous Refund; other suits include those which the United States may intervene to assert a Federal tax lien; a proceeding to require opening of a safe deposit box, etc. The following suits against the United States are also included in this file: Quiet Title Suit; Foreclosure of Mortgage or other Lien; Partition; Condemnation; Interpleader; Refund Suits Involving Trust Fund Recovery Penalty Assessments; Injunction Suits under Freedom of Information Act. Also included in Litigation Files are: Individuals against whom bankruptcy proceedings are pending; decedent estates in probate with outstanding Federal tax liabilities; individuals executing Assignments for the Benefit of Creditors; individuals in Receivership Proceedings; individuals conducting a bulk sale; summons referrals; subpoena files; advisory opinions; collateral security agreements; revenue officer reports; and various other legal instruments and correspondence.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

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The purpose of the system is to maintain a record of all categories of suits filed either by the taxpayer against the government or the government against the taxpayer.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Commissioner (SB/SE or W&I, or LMSB), Officials maintaining the system—Area Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.012**

### ***System name:***

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

### ***System location:***

Area offices, Area Offices, Internal Revenue Service and computing Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers who have submitted an offer to compromise a liability imposed by the Internal Revenue Code.

### ***Categories of records in the system:***

Form 2515, used to control offer cases, contains space for entering taxpayer name, address, taxpayer identification number, and all other pertinent information for identifying and assigning the OIC investigation. The file contains all records, documents, reports and work papers relating to the assignment, investigation, review and adjudication of the offer. This includes such items as the original offer, results of property records checks, interviews with third parties and the taxpayer, collateral income agreements, financial statements, tax return copies, and other information submitted by the taxpayer.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

These records are used to control offer in compromise cases.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. This includes disclosure to the extent necessary to permit public inspection of any accepted offer-in-compromise as required by 26 U.S.C. 6103(k)(1).

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name and identification number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

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Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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. If an offer is accepted, an Abstract and Statement which identifies the taxpayer, the liability, the amount compromised and the basic circumstances of the case is made available for public inspection in accordance with Executive Order 10386 and Executive Order 10906.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.



## **Treasury/IRS 26.013**

### ***System name:***

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

### ***System location:***

Area Offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***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, information about basis of assessment, including class of tax, period, dollar figures, waiver extending the period for asserting the 100-percent penalty/Trust Fund Recovery penalty (if any) and correspondence.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This system provides a record of all Trust Fund Recovery Penalty cases made under 26 U.S.C. 6672.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By individual, or corporation name, taxpayer identification number (social security number or employer identification number)

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices: Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system: Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.014**

### ***System name:***

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

### ***System location:***

Area Offices (See IRS appendix A for addresses.)

### ***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. Also name and address of purchaser.

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, information about basis of assessment, including class of tax, period, dollar amounts, property description.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This system provides a record of all sales under 26 U.S.C. 6335 of real property as required by 26 U.S.C. 6390. The contents of this system of records evidences chain of title to real property and is a matter of public record.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number) and seizure number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB); Officials maintaining the system—Area Directors. (See IRS appendix A for addresses.)

***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 or individuals may appear in person at the Office of the Area Director for each Area whose records are to be searched. (See IRS appendix A for addresses.)

***Contesting record procedures:***

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

***Record source categories:***

This system of records evidences chain of title to real property and is a matter of public record. (See "Categories of records in the system" above).

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 26.016**

### ***System name:***

Returns Compliance Programs-Treasury/IRS.

### ***System location:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers who may be delinquent in filing or paying Federal taxes.

### ***Categories of records in the system:***

Records consist of name, address, taxpayer identification number (if known) and information concerning the potential tax liability. Returns Compliance Programs involve any type of Federal tax administered by the SB/SE, W&I, LMSB Division and are conducted in accordance with section 7601 of the Internal Revenue Code. RCP programs can be initiated by the National Office, Area offices, or by individual areas.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This program identifies individuals who may be delinquent in filing or paying Federal tax.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices-Assistant Commissioner (SB/SE, W&I, LMSB), Officials maintaining the system-Area Directors and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.019**

### ***System name:***

Taxpayer Delinquent Account (TDA) Files.

### ***System location:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.) Records will be kept at private collection agency (PCA) locations. Contact the Manager, F&PC PDC Oversight Unit, at 202-283-2366 (this is not a toll-free number), for PCA names and locations that may change from time to time.

### ***Categories of individuals covered by the system:***

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

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, information about basis of assessment, including class of tax, period, dollar amounts, chronological investigative history, canceled checks, amended returns, claims, collateral submitted to stay SB/SE, W&I, LMSB, copies of notices of Federal tax liens, revenue officer reports, waivers to extend statutory period for SB/SE, W&I, LMSB, etc, and similar information about persons who owe child support obligations. This system includes Installment Agreement Files; Delinquent Account Inventory Profile (DAIP); Currently Not Collectible Register; Currently Not Collectible Register (over \$25,000); Advance Dated Remittance Check Files; Currently Not Collectible Accounts Files; File of taxpayer names entered in the Treasury Enforcement Communications System 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; and 881 of the American Jobs Creation Act of 2004 (Pub. L. 108-357).

### ***Purpose(s):***

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The Taxpayer Delinquent Account (TDA) records provide a comprehensive inventory control of delinquent accounts. This system includes records for Adjustments and Payment Tracers files, collateral files, seized property records, Tax SB/SE, W&I, LMSB Waiver Form 900 files, Accounts on Child Support Obligations, Dyed Diesel Fuel Program, and Integrated SB/SE, W&I, LMSB System (ICS).

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, or name of person who owes child support obligations, and taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

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***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Assistant Regional Commissioners (SB/SE, W&I, LMSB), Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.020**

### ***System name:***

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

### ***System location:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers believed to be delinquent in filing Federal tax returns.

### ***Categories of records in the system:***

Taxpayer name, address, taxpayer identification number, information from previously filed returns, information about the potential delinquent return(s), including class of tax, chronological investigative history; Delinquency Investigation Inventory Profile (DIIP) and a code identifying taxpayers that threatened or assaulted IRS employees.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

The purpose of this system is to establish a control on taxpayers on whom tax assessments have been made.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors and Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

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This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.021**

### ***System name:***

Transferee Files—Treasury/IRS.

### ***System location:***

Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Includes taxpayers on whom tax assessments have been made but who have allegedly 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, information about basis of assessment, including class of tax, period, dollar amounts. Also, the name, address, taxpayer identification number and related information about transferee.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

To establish controls on records relating to taxpayers believed to be delinquent in filing Federal Tax returns.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name, taxpayer identification number (social security number or employer identification number).

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors, Internal Revenue Service Center Directors, the Director of the Detroit Computing Center. (See IRS appendix A for addresses.)

***Notification procedure:***

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This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 26.022**

### ***System name:***

Delinquency Prevention Programs—Treasury/IRS.

### ***System location:***

Area Offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers having a history of Federal tax delinquency.

### ***Categories of records in the system:***

Taxpayer name, taxpayer identification number, address, filing requirements, chronological investigative history.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7801 and 7802.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By taxpayer name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (SB/SE, W&I, LMSB). Officials maintaining the system—Area Directors, Internal Revenue Service Center Directors, the Detroit Computing Center Director. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***Contesting record procedures:***

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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 as exempt from certain provisions of the Privacy Act.

## **TREASURY/IRS 26.055**

### ***System name:***

Private Collection Agency (PCA) Quality Review Records.

### ***System location:***

New Carrollton Federal Building, 5000 Ellin Rd, Lanham MD 20706 and at contracted PCA locations. Contact the Manager, F&PC PDC Oversight Unit, at 202-283-2366 (this is not a toll-free number), for PCA names and locations which may change from time to time.

### ***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 Internal Revenue Code (IRC) 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 PCAs' service and performance.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such use:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of return and return information may be made only as provided by IRC 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 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, such proceeding, and the IRS (or its counsel in DOJ) determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the neutral person to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(2) 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 both relevant and necessary to the proceeding or advice sought.

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

(4) Disclose to an appropriate Federal, State, local, tribal, or foreign agency, or other public authority, the fact that this system contains information relevant to letting a contract, retaining an employee, or issuing or continuing a security clearance, license, grant, or other benefit. The other agency or

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licensing organization may then make a request supported by the written consent of the individual for the entire record(s) if it so chooses.

(5) 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.

(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) To 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) To 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) To disclose information to the news media as described in IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and electronic media.

***Retrievability:***



Records may be retrieved by individual 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, Information Technology (IT) Security Policy and Standards, 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, Small Business/Self-Employed Business Operating Division, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***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. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

***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. IRC 7852(e) prohibits Privacy Act amendment of tax records. Inquiries should be addressed to the Disclosure Officer listed in appendix A serving the requester. The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

***Record source categories:***

Taxpayers and their representatives and PCAs.

***Exemptions claimed for the system:***

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None.

## **Treasury/IRS 30.003**

### ***System name:***

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

### ***System location:***

National Office, Area Offices and Service Centers, 1111 Constitution Avenue, NW, Washington, DC 20224. (See appendix A for addresses).

### ***Categories of individuals covered by the system:***

Files include those individuals that request various IRS printed/electronic materials such as publication 1045, reproduction proofs, educational media, etc.

### ***Categories of records in the system:***

Name and address of individual or company wanting to receive Area Manager or Area Director's newsletters, and/or ordering tax forms materials on certain distribution programs, (i.e. tax Practitioner Program; Bank, Post Office and Library Program; Reproducible Forms Program, etc.). A cross reference index may be developed to identify and control requests.

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records may be used to: (1) Disclose information to mailing or distribution services contractors for the purpose of executing mailouts, order fulfillment, or subscription fulfillment; (2) disclose information to mailing or distribution services contractors for the purpose of maintaining mailing lists.

***Disclosure to consumer reporting agencies:***

Disclosures pursuant to 5 U.S.C. 552a(b)(12). Disclosure 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) or the Federal Claims Collection Act of 1966 (31 U.S.C. 3701(a)(e)).

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media, paper records or mailing plates.

***Retrievability:***

Alphabetically or numerically, by zip code.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Record Schedule 13, Printing, Binding, Duplication, and Distribution Records, IRM 1(15)59.31.

***System manager(s) and address:***

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Chief, Publishing Services Branch, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224, or head of the office maintaining the file.

***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 Chief, Publishing Services Branch, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

See Record access procedures above.

***Record source categories:***

The information is supplied by the individual and/or company making the request. The Service adds data pertaining to the fulfillment of the request.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 30.004**

### ***System name:***

Security Violations—Treasury/IRS.

### ***System location:***

National Office, Area offices, Area Offices and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Violators of IRS Security Regulations.

### ***Categories of records in the system:***

Name of violator, circumstances of violation (date, time, actions of violator, etc), supervisory action taken.

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records may be used to: (1) The Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes. (2) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

File folder (notices of violation), 30A5 inch card file, and electronic storage.

***Retrievability:***

30A5 inch card file—by name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. Access to lateral file cabinets by security officer and staff only.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Chief, Property, Security, and Records Unit, National Office, Regional Office, Area Offices, Internal Revenue Service Center. (See IRS appendix A for addresses.)

***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 procedure 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 system manager in the office where the records are located.

***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:***

National Office, Area offices, Area Offices, Internal Revenue Service Centers, Detroit Computing Center, and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

All individuals receiving Government property for temporary 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.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records and information contained in these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be

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made during judicial processes; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (4) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (5) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Information is stored on various forms and ledgers maintained in locked filing cabinets.

***Retrievability:***

Indexed alphabetically by name.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedule 18, Security and Protective Services Records, IRM 1(15)59.31.

***System manager(s) and address:***

Chief, Space and Property Branch and Chief, National Office Facilities Management Branch, National Office; Regional Commissioners, Area Directors, Internal Revenue Service Center Directors, and Computing Center Directors. (See IRS appendix A for addresses.)

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***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 system manager in the office where the records are located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Individuals who receive property or request property passes.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 34.007**

### ***System name:***

Record of Government Books of Transportation Requests—Treasury/IRS.

### ***System location:***

National Office, Area offices, Area Offices, Internal Revenue Service Centers, Detroit Computing Center, and Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

IRS 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.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records and information from these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) disclose information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (3) disclose information to another Federal agency to effect inter-agency salary offset; to furnish a consumer reporting agency information to obtain commercial credit reports; to furnish a debt collection agency information for debt collection services; to furnish a consumer reporting agency with delinquency and default data available to private sector credit grantors.

***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 documents.

***Retrievability:***

By name or serial number.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedule 9, Travel and Transportation Records, IRM 1(15)59.31.

***System manager(s) and address:***

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Administrative Officers, National Office; Area Directors, Internal Revenue Service Center Directors, and Computing Center Directors. (See IRS appendix A for addresses.)

***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 system manager in the office where the records are located.

***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:***

National Office, Area offices, Area Offices, Internal Revenue Service Centers, Detroit Computing Center, and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

IRS employees and others involved in an IRS motor vehicle accident, an accident or injury on IRS property, or a tort or personal property claim against the Service. All individuals issued an IRS driver's license are covered by this system.

### ***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.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; Executive Order 12196.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to the Department of Labor in connection with investigations of accidents occurring in the work place; (3) provide information to other federal agencies for the purpose of effecting interagency salary offset or interagency administrative offset; (4) provide information to consumer reporting agencies in accordance with 31 U.S.C. 3711(f); (5) provide information to a debt collection agency for debt collection services; (6) disclose pertinent 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, when the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (7) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (8) provide information to Officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***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. 1681(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 documents.

***Retrievability:***

Indexed alphabetically by name.

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***Safeguards:***

Access controls will not be less than those required by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. Generally, access is restricted to official use by IRS employees.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedule 1, 10, and 18; Records Control Schedule 114 for Facilities Management Division—National Office, IRM 1.15.2.1 (14); and Records Control Schedule 212 for Regional Commissioner, Assistant Regional Commissioner (Resource Management) and Area Director, IRM 1(15)59.2(12).

***System manager(s) and address:***

Safety Management Officer, Office of Research, Planning and Development, Director, Facilities and Information Management Systems, National Office; Director, Human Resources, Headquarters, appropriate Area Office; Computing Center Directors; and the Austin Service Center Director. (See IRS appendix A for addresses.)

***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 in 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the system manager in the office where the records are located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

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Information originates from IRS employees, private individuals and private parties.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 34.012**

### ***System name:***

Emergency Preparedness Cadre Assignments and Alerting Rosters Files-Treasury/IRS.

### ***System location:***

National Office, Area offices, Area Offices, and Internal Revenue Service Centers/Campuses. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Key IRS and Treasury personnel.

### ***Categories of records in the system:***

Cadre assignments—personal information on employees; i.e., name, address, phone number, family data, security clearance, relocation assignment, etc. Alerting rosters—current listing of individuals by name and title stating their work and home address and phone numbers.

### ***Authority for maintenance of the system:***

5 U.S.C. 301.

### ***Purpose(s):***

The records are collected and maintained to identify emergency preparedness team members and their responsibilities; and to provide a means of contacting cadre members in the event of a national emergency.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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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 (3) 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.

Records and information from these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Individual forms, correspondence kept in file folders, and electronic storage.

***Retrievability:***

Cadre assignments are filed by relocation site and alerting rosters by title of list.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedule 18, Security and Protective Services Records, IRM 1(15)59.31.

***System manager(s) and address:***

Chief, Physical Security Section, Facilities Standards Branch, Facilities and Information Management Support Division, National Office. Regional Office, Area Office, Internal Revenue Service Center Security Officers. (See IRS appendix A for addresses.)

***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 system manager in the office where the records are located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Provided by individuals themselves.

***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:***

National Office, Area offices, Internal Revenue Service Centers, Detroit Computing Center, and Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

IRS employees having one or more items of identification and federal and non-federal personnel working in or visiting IRS facilities.

### ***Categories of records in the system:***

Records contain individual's 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(s):***

The records are collected and maintained to provide required information on the issuance of identification media by the IRS.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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agency or entity) that rely upon the compromised information; and (3) 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.

Records and information from these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Correspondence file folders, 3 x 7 inch card files, and magnetic media.

***Retrievability:***

Indexed separately by name and Identification Media serial number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. Access to the records is restricted to official use of Internal Revenue.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedule 11, Space and Maintenance Records, IRM 1(15)59.31.

***System manager(s) and address:***

Chief, Physical Security Section, Facilities Standards Branch, Facilities and Information Management Support Division, and Chief, Property, Security and Records unit, National Office; Area offices, Area Offices, Internal Revenue Service Center Security Officers.

***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. Individual's name, SSN, address and type of ID media, plus the approximate date that he/she was issued and/or returned the particular item of identification, would have to be furnished to the Service office that issued the item for the Service to be able to ascertain whether or not the system contains a record about the individual.

***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 CFR part 1, subpart C, appendix B. Inquires should be addressed to the system manager in the offices where the record is located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information is generated by specific personnel action and is initially gathered on an application for employment. The information is confirmed by the newly hired employee.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 34.014**

### ***System name:***

Motor Vehicle Registration and Entry Pass Files-Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals requiring continued access to the facility and parking area violators.

### ***Categories of records in the system:***

Name of employee, registered owner of vehicle, branch, telephone number, description of car, license number, employee's signature, name and expiration date of insurance, parking violations, decal number.

### ***Authority for maintenance of the system:***

5 U.S.C. 301.

### ***Purpose(s):***

The records are collected and maintained to provide information on the issuance of parking permits.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's

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efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

Records and information from these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

File folders, card files.

***Retrievability:***

Indexed by name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Chief, Security Function at Internal Revenue Service Centers. (See IRS appendix A for addresses.)

***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 system manager in the office where the record is located.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information is supplied by individual, except for parking violations information which is supplied by Security guard personnel.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 34.016**

### ***System name:***

Security Clearance Files-Treasury/IRS.

### ***System location:***

Internal Revenue Service, Personnel Security Office, 1111 Constitution Avenue, NW., Room 4244, Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Employees of the Internal Revenue Service requiring a security clearance, having their security clearance canceled or transferred and individuals who have violated IRS security regulations regarding classified national security information.

### ***Categories of records in the system:***

Records contain individual's 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.

### ***Purpose(s):***

This system of records documents issuances, transfers, and cancellations of security clearances issued to Internal Revenue Service employees in critical sensitive and noncritical sensitive positions.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department has determined that as a result of the suspected or confirmed compromise there is a

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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 (3) 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.

Records and information from these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (3) provide information to agencies and on a need-to-know basis to determine the current status of an individual's security clearance.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Correspondence file folders.

***Retrievability:***

Indexed by name or social security number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. Records are stored in locked file cabinets and computerized records are password protected.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

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Official prescribing policies and practices-Chief, Agencywide Shared Services, 1111 Constitution Avenue, NW, Room 1408, Washington, DC 20224. Official maintaining the system and records— Personnel Security Officer, A:S:PSO, 1111 Constitution Avenue, NW, Room 4244, Washington, DC 20224.

***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 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 IRS Personnel Security Officer, A:S:PSO, 1111 Constitution Avenue, NW, Room 4244, Washington, DC 20224.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information is provided by the employee, his/her supervisor or employee's personnel record. Security violation information is obtained from a variety of sources, such as guard reports, security inspections, supervisor's reports, Internal Audit Reports, etc.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 34.020**

### ***System name:***

IRS Audit Trail Lead Analysis System (ATLAS)—Treasury/IRS.

### ***System location:***

The ATLAS is located in an IRS facility in West Virginia. The users of the system are located in a facility in Ohio.

### ***Categories of individuals covered by the system:***

(1) IRS employees and contractors who have accessed, by any means, tax return or other IRS information contained within an IRS information system (i.e., its operating system, network, or data base) which processes taxpayer information. (2) Individual taxpayers upon whom the IRS maintains paper or electronic records and whose records have been accessed. (3) Individuals who have illegally accessed, by any means, tax return or other IRS information contained within an IRS information system (i.e., its operating system, network, or data base) which processes taxpayer information.

### ***Categories of records in the system:***

The IRS information systems create audit logs of IRS employees or contractors who have accessed or other individuals who have illegally accessed taxpayer records. The audit logs are then processed by ATLAS to determine whether the accesses are consistent with the IRS policy, standards and practices regarding tax administration, and the confidentiality statutes within the U.S. Code.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 6103, 7213, 7213A, 7214, 7608, 7801, 7802, and 18 U.S.C. 1030(a)(2)(B).

### ***Purpose(s):***

To enable the IRS to enhance protection of sensitive tax return information by assuring the public that its tax information is being protected in an ethical and legal manner, thereby promoting voluntary taxpayer compliance. The system is to detect and counter unauthorized access, use, fraud and abuse of tax return information. The system provides protection by monitoring and tracking, through analysis of audit logs, accesses to and use of IRS electronic records.

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***Routine uses of records maintained in the system including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of tax returns and tax return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (2) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged; (3) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (4) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (5) Provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of Federal labor actions or grievances or conducting administrative hearings or appeals or if needed in the performance of other authorized duties; (6) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; and (7) Disclose information to the defendant in a criminal prosecution, the Department of Justice, or a court of competent jurisdiction where required in criminal discovery or by the Due Process Clause of the Constitution.

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***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Electronic storage, either by magnetic or optical media, and paper copy.

***Retrievability:***

(1) Indexed by name, social security number (SSN) or other unique identifier assigned to an IRS employee or contractor who has been granted access to an IRS computer system, or other individuals who have illegally accessed an application which processes taxpayer information. (2) Indexed by name, SSN, or other unique identifier assigned to an IRS employee or contractor who has been granted access to paper records. (3) Retrieved by the Taxpayer Identification Number (SSN, EIN, or ITIN).

***Safeguards:***

Access controls will not be less than those described in TD P 71-10, Department of Treasury Security Manual, IRM 2.1.10 Internal Revenue Manual—Information Systems Security, and IRM 1(16)12 Internal Revenue Manual—Managers Security Handbook.

***Retention and disposal:***

Records are maintained in accordance with record disposition handbooks, IRM 1(15)59.

***System manager(s) and address:***

Chief, Security Program Section, Telecommunication and Operations Division, Information Systems, Internal Revenue Service, Department of the Treasury, 1111 Constitution Ave., NW, Washington, DC 20220.

***Notification procedure:***

This system of records is exempt from certain provisions of the Privacy Act.

***Record access procedures:***

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This system of records is exempt from certain provisions of the Privacy Act and may not be accessed for the purpose of determining if the system contains a record pertaining to a particular individual.

***Contesting record procedures:***

This system of records is exempt and may not be accessed for purposes of inspection or contest of record contents. Also, 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. (See "Exemptions Claimed for the System," below.)

***Exemptions claimed for the system:***

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1), (d)(2), (d)(3), (d)(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 34.021**

### ***System name:***

Personnel Security Investigations, National Background Investigations Center—Treasury/IRS.

### ***System location:***

National Background Investigations Center, P.O. Box 248, Florence, KY 41022–0248.

### ***Categories of individuals covered by the system:***

Current, former and prospective employees of: Internal Revenue Service, Office of the Secretary of the Treasury, Office of the General Counsel, Office of the Treasurer of the United States, Office of the Comptroller of the Currency, Office of International Finance, Financial Management Service, Bureau of Engraving and Printing, Bureau of the Mint, Bureau of the Public Debt, Federal Law Enforcement Training Center, and Private Contractors at IRS Facilities.

### ***Categories of records in the system:***

(1) Federal Employment Application Forms; (2) Results of National Agency Checks (prior reports and records from FBI Investigative Files, Fingerprint Files, Office of Personnel Management, Defense Central Index of Investigations, House Committee on Internal Security, and Coast Guard Intelligence); (3) Employees' Tax Account Histories; (4) Results of Employees' Tax Examinations; (5) Employees' Financial Statements; (6) A summary report, a narrative report, notes and/or written replies resulting from the investigator's inquiries into the subject's scholastic record, prior employment, military service, references, neighbors, acquaintances or other knowledgeable sources, police records and past credit record; (7) Report of action taken by management personnel adjudicating any derogatory information developed by the investigation; (8) Report of legal action resulting from violations of statutes referred for prosecution.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7608, 7801 and 7802; Executive Order 10450; Executive Order 11222.

### ***Purpose(s):***

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This system documents personnel security investigations conducted for the purpose of furnishing to proper authorities sufficient information concerning a person's character, reputation and loyalty to the United States. They also serve as a basis for determining a person's suitability for employment or retention in employment and the issuance of security clearances.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (2) disclose information to a Federal, state, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (3) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (4) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (5) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (6) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records, in folders, maintained in file cabinets, or on magnetic media.

***Retrievability:***

By name of individual to whom it applies, cross-referenced third parties, and/or by case number.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00. Records will be accessible to National Background Investigations Center personnel on a need-to-know basis, all of whom have been the subject of background investigations. Computerized records are password protected.

***Retention and disposal:***

Records are maintained in accordance with IRM Part X, National Background Investigations Center, Exhibit (10)110-2.

***System manager(s) and address:***

Official prescribing policies and practices: Assistant Commissioner, (Support Services). Official maintaining the system: Director, National Background Investigations Center, P.O. Box 248, Florence, KY 41022-0248.

***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 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 IRS National Background Investigations Center, PO Box 248, Florence, KY 41022-0248, Attn: Disclosure Specialist.

***Contesting record procedures:***

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

***Record source categories:***

Employment Application Forms submitted by subjects of investigation. Financial information from subjects. Federal, State and Local Government Agencies (Police, Court and Vital Statistics records). Credit Reporting Agencies. Neighbors (former and present). References. Former and present employers and co-workers. Other third party sources. Schools. Tax Returns and Examination Results. Information provided by the individual under investigation.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act pursuant to 5 U.S.C. 552a(k)(5).

## **Treasury/IRS 34.022**

### ***System name:***

Automated Background Investigations System (ABIS)—Treasury/IRS.

### ***System location:***

National Background Investigations Center, 5 Spiral Drive, Suite 2, Florence, KY 41042.

### ***Categories of individuals covered by the system:***

Current and former employees of the Internal Revenue Service, Bureau of the Mint within the Department of the Treasury, Federal Law Enforcement Training Center, and private contractors employed by IRS to perform work at IRS facilities, leased space or on IRS systems; contractors employed by the Department of the Treasury; permanent and temporary employees of banks contracted to perform Lockbox activities (the processing of Federal tax payments) for the IRS; and employees of the Internal Revenue Service requiring a security clearance, having their security clearance cancelled or transferred.

### ***Categories of records in the system:***

(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 records contain assigned cases and distribution of time; (4) ABIS case tracking 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. 7602, 7608, 7801 and 7803; Executive Order 12674 (as modified by Executive Order 12731).

### ***Purpose(s):***

The purpose of ABIS is to: (1) Effectively manage NBIC resources and assess the effectiveness of current NBIC programs as well as assist in determining budget and staff requirements. (2) Provide the

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technical ability for other components of the Service to analyze trends in integrity matters on an organizational, geographic and violation basis.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent information to appropriate Federal, State, local, or foreign agencies, or other public authority, responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (2) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (3) Disclose information to a Federal, State, local, or other public authority, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(4) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

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- (5) Provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;
- (6) Provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings;
- (7) Provide 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 public or professional licensing organization when such information indicates, either by itself or in combination with other information, a violation or potential violation of professional standards, or reflects on the moral, educational, or professional qualifications of an individual who is licensed or who is seeking to become licensed;
- (9) Disclose information to a contractor when necessary to perform a government contract.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

By name of individual to whom it applies, social security number, alias, date of birth, case controller, submitting office number, case type, case number or a combination of these fields.

***Safeguards:***

Access is limited to authorized IRS personnel including IRS and other U.S. Treasury Department contractors who have a direct need to know. Hard copy of data is stored in rooms of limited accessibility except to employees. These rooms are locked after business hours. Access to magnetic media is controlled by computer passwords. Access to specific ABIS records is further limited by computer security programs limiting access to select personnel.

***Retention and disposal:***

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Records are maintained in accordance with IRM 1.15, Records Disposition Handbook.

***System manager(s) and address:***

Official prescribing policies and practices: Chief, Mission Assurance. Official maintaining the system: Associate Director, Personnel Security and Investigations, National Background Investigations Center, 5 Spiral Drive, Suite 2, Florence, KY 41042.

***Notification procedure:***

Individuals seeking to determine if this system of records contains a record pertaining to them 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 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 IRS Personnel Security and Investigations, OS:MA:AP:PS, 5205 Leesburg Pike, Suite 510, Falls Church, VA 22041-3802, Attn: Disclosure Staff.

***Contesting record procedures:***

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

***Record source categories:***

Current and former employees of the Internal Revenue Service, Department of the Treasury, Bureau of the Mint and the Federal Law Enforcement Training Center. Private contractors employed by IRS to perform work at IRS facilities, leased space or on IRS systems. Contractors employed by the Department of the Treasury. Permanent and temporary employees of banks contracted to perform Lockbox activities for the IRS.

***Exemptions claimed for the system:***

The provisions of the Privacy Act from which this system of records is exempt pursuant to 5 U.S.C. 552a(k)(5) are as follows: 5 U.S.C. 552a(c)(3), (d), (e)(1), (e)(4)(G), (e)(4)(H), (e)(4)(I), and (f). (See 31 CFR 1.36.)

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## **Treasury/IRS 34.037**

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### ***System name:***

IRS Audit Trail and Security Records System-Treasury/IRS.

### ***System location:***

National Office, Area Offices, Territory Offices, Campuses, Computing Centers. (See IRS appendix A for addresses of IRS offices.)"

### ***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 used IRS computing equipment/resources. Information monitored includes Internet sites accessed.

### ***Categories of records in the system:***

Electronic and paper records concerning IRS employees or contractors or other individuals who have accessed IRS records or used IRS computing equipment/resources.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 6103, 7213, 7213A, 7214, 7608, 7803, and 18 U.S.C. 1030(a)(2)(B).

### ***Purpose(s):***

To enable the IRS to enhance protection of sensitive information by assuring the public and employees that their information is being protected in an ethical and legal manner.

### ***Routine uses of records maintained in the system Including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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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 (3) 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 of IRS tax return and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations, or foreign government under a tax treaty; (2) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged; (3) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the information pertains; (4) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (5) Provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of Federal labor actions or grievances or conducting administrative hearings or appeals or if needed in the performance of other authorized duties; (6) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; and, (7) Disclose information to the defendant in a criminal prosecution, the Department of Justice, or a court of competent jurisdiction where required in criminal discovery or by the Due Process Clause of the Constitution; (8) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Electronic and paper.

***Retrievability:***

(1) Indexed or retrieved by name, social security number (SSN) or other unique identifier assigned to an IRS employee or contractor or other individual who has been granted access to IRS records. (2) Retrieved or indexed by a Taxpayer Identification Number.

***Safeguards:***

Access controls will not be less than those described in IRM 25.10.1 Information Technology Security Policy and Guidance, and IRM 1.4.6 Managers Security Handbook.

***Retention and disposal:***

Records are maintained in accordance with record disposition handbooks, IRM 1.15.6, Retiring and Requesting Records and IRM 1.15.17, Records Management, Records Control Schedule for Information Technology.

***System manager(s) and address:***

Director, Operational Assurance, Mission Assurance, Deputy Commissioner Operations Support, Internal Revenue Service, Department of the Treasury, 5000 Ellin Road, C8-300, Lanham, MD 20706.

***Notification procedure:***

This system of records is exempt from certain provisions of the Privacy Act.

***Record access procedures:***

This system of records is exempt from certain provisions of the Privacy Act and may not be accessed for the purpose of determining if the system contains a record pertaining to a particular individual.

***Contesting record procedures:***

This system of records is exempt and may not be accessed for purposes of inspection or contest of record contents. Also, 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

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***Record source categories:***

Records contained in the IRS Audit Trail and Security Records System are obtained from three sources: (1) Information provided by authorized users to managers used for establishing access control; (2) information automatically recorded by information security audit functions of the operating systems and various IRS applications which process IRS information; and (3) information derived from IRS records in paper and electronic format.

***Exemptions claimed for the system:***

This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1), (d)(2), (d)(3), (d)(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 35.001**

### ***System name:***

Reasonable Accommodation Request Records.

### ***System location:***

National Headquarters, Chief Counsel, and Business Units (Agency-Wide Shared Services, Appeals, Modernization & Information Technology Services (MITS), Taxpayer Advocate Service, Communications and Liaison, Criminal Investigation, Wage and Investment, Small Business/Self Employed, Large and Mid-sized Business, and Tax Exempt and Governmental Entities (TE/GE)). See "system managers and addresses" for location.

### ***Categories of individuals covered by the system:***

Applicants and current and former Internal Revenue Service employees with disabilities who request reasonable accommodation.

### ***Categories of records in the system:***

Employee's or applicant's name, occupational series and grade, operating division/function, office location and address, office telephone number, disability or medical condition, reasonable accommodation (RA) requested, explanation of how RA would assist the applicant in the application process and the employee in performing his/her job, deciding official's name and title, deciding official's telephone number, essential duties of the position, information relating to an individual's capability to satisfactorily perform the duties of the position he/she is either applying for or presently holds, relevant medical information, estimated cost of accommodation, action by deciding official, signature of employee/applicant, signature of the deciding official, signature of health care practitioner, social worker, or rehabilitation counselor, medical documentation and supporting documents relating to reasonable accommodation.

### ***AUTHORITY:***

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:**

The purpose of the system is to implement uniform procedures to administer reasonable accommodation requests.

***Routine uses of records maintained in the system, including categories of users and the PURPOSES OF SUCH USE:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

These records may be used:

(1) To disclose pertinent 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 disclosing agency becomes aware of a potential violation of civil or criminal law or regulations.

(2) To disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant or other benefit.

(3) To provide information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes.



(4) To disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, (b) any employee of the agency in his or her official capacity, (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged.

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

(7) To disclose information to the news media and the public, in accordance with guidelines contained in 28 CFR 50.2 in the same manner as permitted for Department of Justice officials, unless release would constitute an unwarranted invasion of personal privacy.

(8) To disclose information to a contractor to the extent necessary for the performance of a contract.

(9) To disclose information to an arbitrator, mediator, or similar person, and to the parties, in the context of alternative dispute resolution, to the extent relevant and necessary to permit the arbitrator, mediator, or similar person to resolve the matters presented, including asserted privileges.

(10) To 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) To disclose information to foreign governments in accordance with formal or informal international agreements when necessary to respond to a request for reasonable accommodation.

(12) To 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.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Paper and electronic records.

***Retrievability:***

Date of reasonable accommodation request, employee/applicant for employment's name, record number, and Business Unit.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

***Retention and disposal:***

Records are maintained in accordance with Record Disposition Handbooks, IRM 1(15)59.1 through 1(15)59.32. Records related to specific individuals are to be maintained for the duration of employment. Aggregate data used to track the agency's performance are to be maintained for three years.

***SYSTEMS MANager(s) and address:***

National Headquarters, Attn: Chief, EEO and Diversity, N:EEO, Room 2422/IR, 1111 Constitution Avenue, NW., Washington, DC 20224.

Chief Counsel, Attn: Director, EEO and Diversity Office, Suite 500, 950 L'Enfant Plaza, SW., Washington, DC 20024.

Business Units:

Agency-Wide Shared Services, Room 7554/IR; Communications and Liaison, Room 7230/IR; Taxpayer Advocate Service, Room 1314/IR; Criminal Investigation, Room 2242/IR; Attn: Director, EEO and Diversity Office, 1111 Constitution Avenue, NW., Washington, DC 20224.

Appeals, Attn: Director, EEO and Diversity Office, FCB, Suite 4200 E, 1099 14th Street, NW., Washington, DC 20005.

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MITs, Attn: Director, EEO and Diversity Office, 5000 Ellin Road, B8-157, Lanham, MD 20706.

Small Business/Self Employed, Attn: Director, EEO and Diversity Office, 5000 Ellin Road, C3-275, Lanham, MD 20706.

Large and Mid-sized Business, Attn: Director, EEO and Diversity Office, 801 9th Street, Mint Building, M3-177, Washington, DC 20001.

TE/GE, Attn: Director, EEO and Diversity Office, 4050 Alpha Road, MS 1120, Dallas, TX 75244.

Wage and Investment Division, Attn: Director, EEO and Diversity, 401 W. Peachtree Street, Room 1619, Atlanta, GA 30365.

***NOTIFICATION PROCEDURES:***

Individuals seeking access to any record contained in this system of records pertaining to themselves or seeking to contest its contents may inquire in accordance with instructions appearing in 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 Chief, EEO and Diversity, Chief Counsel, or Business Units (Appeals, Modernization & Information Technology Services, Taxpayer Advocate Service, Communications and Liaison, Criminal Investigation, Wage and Investment, Small Business/Self Employed, Large and Mid-sized Business, and Tax Exempt and Governmental Entities) Directors, EEO and Diversity, servicing the area in which the individual resides. (See "System Manager(s) and Address" for location)

***Contesting record procedures:***

See "Notification Procedure" above.

***Record source categories:***

Information given by an individual requesting accommodation(s), input from individual's manager, documentation from individual's medical practitioner, agency medical representative, contractors or offices relating to the issuance of accommodation(s).

***EXEMPTIONS:***

**None.**

## Treasury/IRS 36.001

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### *System name:*

Appeals, Grievances and Complaints Records-Treasury/IRS.

### *System location:*

National Office, Area offices, Internal Revenue Service Centers/Campuses, Detroit Computing Center, and the Martinsburg Computing Center. (see IRS appendix A for addresses).

### *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 an agency or other appropriate action organization (e.g., Office of Personnel Management, Equal Employment Opportunity Commission, Merit Systems Protection Board) affecting 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.

### *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 Order 9830, 10577, 10987, 11222, 11478 and 11491; and Pub. L. 92-261 (EEO Act of 1972), and Pub. L. 93-259.

### *Purpose(s):*

This system consists of records compiled for administrative purposes, for appeals, grievances and complaints. Automated Labor and Employee Relations Tracking System (ALERTS) records are included to provide administrative tracking for personnel administration.

### *Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be only made as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Provide information to a Member of Congress regarding the status of an appeal, complaint or grievance; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (3) disclose information to a Federal, state, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) provide information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (5) provide 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; (6) provide records and 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; (7) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (10) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (11) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

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***Storage:***

Card files, flat paper, lists, forms, folders, binder, microfilm and microfiche, punch card, and magnetic media.

***Retrievability:***

Indexed by the names and case number of the individuals on whom they are maintained.

***Safeguards:***

Access controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. This is also in conformance with existing EEOC regulations.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

***System manager(s) and address:***

(a) EEO Discrimination Complaint Records—Regional Complaints Center Directors; (b) all other records—Director, Human Resources Division, or Chief, Personnel Branch, appropriate office. (See IRS appendix A for addresses.)

***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: Area Director for each Area whose records are to be searched; Service Center Director for each Service Center whose records are to be searched; Director, Martinsburg Computing Center (for computing center employees only); Director, Detroit Computing Center (for computing center employees only); Regional Commissioner for each Regional Office whose records are to be searched; Director, Personnel Division, National Office; Assistant Commissioner Human Resources, National Office; Regional Counsel for each region whose records are to be searched; Assistant Chief Counsel (Disclosure Litigation) for records in the National Office of Chief Counsel. (See IRS appendix A for addresses.) Individuals should provide their name, date of birth, agency in which employed, and the approximate date, and the kind of action taken by the agency when making inquiries about records.

***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

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1, subpart C, appendix B. Inquiries should be addressed to the appropriate official listed above. Individuals should provide their name, date of birth, POD, approximate date, and the kind of action taken by the agency when requesting access to, or contest of, records.

*Contesting record procedures:*

See "Record access procedures" above.

*Record source categories:*

(1) Individual to whom the record pertains; (2) Agency and/or other authorized Federal officials; (3) Affidavits or statements from employee; (4) Testimony of witnesses; (5) Official documents relating to the appeal, grievance, or complaints; (6) Correspondence from specific organization or persons.

*Exemptions claimed for the system:*

None.



## **Treasury/IRS 36.002**

### ***System name:***

Employee Activity Records—Treasury/IRS.

### ***System location:***

National Office, Area offices, Internal Revenue Service Centers/Campuses, Detroit Computing Center, and Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Current and former employees of the Internal Revenue Service.

### ***Categories of records in the system:***

This system contains records and information relating to employee activities and functions.

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

These records and information in these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (3) provide information to officials of labor

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organization recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (4) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (5) provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (6) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a. .

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Indexed by the name of the individuals on whom they are maintained.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. This is in conformance with existing OPM regulations.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Supervisor of the organizational segment participating in the activity. (See IRS appendix A for addresses.)

***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. Inquiring individuals need only provide their name.

***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 system manager or the individual designated to maintain the record. Inquiring individuals need only provide their name.

*Contesting record procedures:*

See "Record access procedures" above.

*Record source categories:*

Information is derived only from the individual to whom the record pertains.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 36.003**

### ***System name:***

General Personnel and Payroll Records—Treasury/IRS.

### ***System location:***

National Office, Area offices, Internal Revenue Service Centers, Detroit Computing Center, Martinsburg Computing Center, and the Tennessee Computing Center. Payroll records are maintained at the Detroit Computing Center. (See IRS appendix A for addresses.) Transaction Processing Center, U.S. Department of Agriculture, National Finance Center.

### ***Categories of individuals covered by the system:***

Prospective, current and former employees of the IRS.

### ***Categories of records in the system:***

This system consists of a variety of records relating to personnel actions and determinations made about an individual while employed in the Federal service. These records contain data on individuals required by the Office of Personnel Management (OPM) and maintained in the Official Personnel Folder (OPF). The OPF may also contain letters of commendation; awards from non-Federal organizations; recommendations for Federal awards; awards; reprimands; adverse or disciplinary charges; records relating to life insurance, health insurance, designation of beneficiary; training; and other records which OPM and IRS require or permit to be maintained in the OPF. This system also includes records which are maintained in support of a personnel action such as a position management or position classification action, a reduction-in-force action (including such documents as retention registers and notices), and priority placement actions. Other records maintained about an individual in this system are evaluation records, including appraisal, expectation and payout records; employee performance file (EPF) records (includes performance ratings); suggestion files; award files; financial and tax matters; back pay files; jury duty records; special emphasis programs records, such as Upward Mobility and Handicapped; outside employment statements; clearance upon separation; Unemployment Compensation Records; adverse and disciplinary action files; supervisory drop files; records relating to personnel actions correcting a pay problem; employment of relatives; furlough/recall records; work measurement records; emergency notification, employee locator and current address records; other records relating to the status of an individual; Executive Resources records and Senior Executive Service records; Management Careers Program records; and correspondence files pertaining to any personnel information contained in this notice. Payroll records included in this system are data storage and file records system for processing payroll and personnel actions, consisting of records of time and attendance,

leave, tax withholding, bond purchases and issuances, emergency salaries, overtime and holiday pay, optional payroll deductions, and minority group designator codes.

*Authority for maintenance of the system:*

5 U.S.C. 301, 1302, 2951, 4118, 4308 and 4506; and Executive Order 10561.

*Purpose(s):*

This system consists of records compiled for personnel administrative purposes. Automated Labor and Employee Relations tracking system (ALERTS) records are collected and maintained in the system to provide a management information database. This system also includes automated records such as the Totally Automated Personnel System (TAPS). Information that supports evaluations of IRS personnel may also be in this system. Listing of employee pseudonyms may be included in this system of records.

*Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

These records and information in these records may be used to: (1) Provide information to a prospective employer of an IRS employee or former IRS employee; (2) provide data to update Federal Automated Career Systems (FACS), Executive Inventory File, and security investigations index on new hires, adverse actions, and terminations; (3) provide information to a Federal, state, or local agency, other organizations or individuals in order to obtain relevant and pertinent information about an individual which is necessary for the hiring or retention of an individual; letting of a contract; or the issuance of a license, grant or other benefit; (4) request information from a Federal, state, or local agency maintaining civil, criminal, or other relevant enforcement or other pertinent agencies; (5) provide information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial process; (6) provide information to other agencies to the extent provided by law or regulation and as necessary to report apparent violation of law to appropriate law enforcement agencies; (7) provide information or records, where there is an indication of a violation or potential violation of law, whether civil, criminal, or regulatory in nature, to any other appropriate agency, whether Federal, State, or local, charged with the responsibility of investigating or

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prosecuting such violation or charged with enforcing or implementing the statute, rule, regulation, or order issued pursuant thereto or upon request of such agency when the agency is investigating the possible violation of their rules or regulations; (8) provide 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; (9) provide information to hospitals and similar institutions or organizations involved in voluntary blood donation activities; (10) provide information to educational institutions for recruitment and cooperative education purposes; (11) provide 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; (12) provide information to financial institutions for payroll purposes; (13) provide 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; (14) provide 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; (15) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (16) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (17) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (18) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosure to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (19) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (20) disclosure of information about particular Treasury employees may be made 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; (21) respond to state and local authorities for support garnishment interrogatories; and (22) provide information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgement; (23) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

*Disclosure to consumer reporting agencies:*

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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:*

Magnetic media, discs, forms, punched cards, flat paper, lists, card files, forms, folders, binders, microfilm and microfiche.

*Retrievability:*

Records are indexed by any combination of name, birth date, social security number, or employee identification number.

*Safeguards:*

Access controls will be not less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. This is also in conformance with existing OPM and GAO regulations.

*Retention and disposal:*

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

*System manager(s) and address:*

AWSS manager or Director, Human Resources Branch, and Chief, Personnel Branch, appropriate office; Executive Secretary, Executive Resources Board (for executive resource records); Director of Labor Relations; Chiefs, Transactional Processing Centers; Director, Tennessee Computing Center; Director of Support Services, Midstates Region, 4050 alpha Road, 12th Floor, Mail code 1100 MSRO, Dallas, TX 75244-4203; Director of Support Services, Northeast Region, PO Box 2815, Church Street Station, New York, NY 10008; Director of Support Services, Southeast Region, PO Box 926, Stop 160-R, Atlanta, GA 30370; Director of Support Services, Western Region, 1650 Mission Street, Room 511, San Francisco, CA 94103.

*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: Area Director for each Area

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whose records are to be searched; Service Center Director for each Service Center whose records are to be searched; Director, Martinsburg Computing Center (for computing center employees only); Director, Detroit Computing Center (for computing center employees only); Regional Commissioner for each Regional Office whose records are to be searched; Director, Human Resources Division, National Office; for each appropriate Division in the National Office; Counsel for each area whose records are to be searched; Assistant Chief Counsel (Disclosure and Privacy Law) for records in the National Office of Chief Counsel; (See IRS appendix A for addresses.) Inquiries should include name, date of birth, social security number and post-of-duty.

***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 appropriate official listed above. Former IRS employees who wish to gain access to their records should direct such a request in writing, including their name, date of birth, and social security number, to: National Personnel Records Center, National Archives and Records Administration, 9700 Page Boulevard, St. Louis, Missouri 63132.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information in this system of records either comes from the individual to whom it applies or is derived from information supplied by that individual, except information provided by agency officials. Payroll information is compiled from existing master records, i.e., employees' official personnel folders, or the employee. Information is also obtained directly from an employee, payroll coordinator, or administrative officer.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 36.005**

### ***System name:***

Medical Records-Treasury/IRS.

### ***System location:***

(1) Applicants and current IRS employees: National Office, Area offices, Internal Revenue Service Centers/Campuses, Detroit Computing Center, and the Martinsburg Computing Center. (See IRS appendix A for addresses.); (2) Former IRS employees: National Personnel Records Center, 9700 Page Blvd., St. Louis, Missouri 63132. Records may also be maintained in the offices listed under (1) above.

### ***Categories of individuals covered by the system:***

(1) Applicants for IRS employment; (2) Applicants rejected on medical grounds; (3) Applicants for disability retirement under the Civil Service Retirement Law; (4) IRS employees; (5) Former IRS employees; (6) Visitors of IRS offices who require medical attention while on the premises.

### ***Categories of records in the system:***

(1) Applications for IRS employment containing information relating to an individual's medical qualifications to hold a position in the IRS; (2) Applications rejected on medical grounds. Information relating to an applicant's rejection for a position because of medical reasons; (3) Disability retirement records. Information relating to an individual's capability (physical or mental) to satisfactorily perform the duties of the position he or she holds or held; (4) Health unit medical records (Federal civilian employees); (5) Information relating to an employee's participation in an occupational health services program; (6) Qualification examinations (Federal employees). Information relates to pre-employment, or periodic re-qualification medical examinations to assure that the incumbents are qualified (physically and mentally) to satisfactorily perform the duties of the position; (7) Fitness-for-duty examinations. Information relating to a medical examination to determine an individual's physical or mental condition with respect to ability to satisfactorily perform the duties of the position held; (8) Alcohol/drug employee assistance records. Information relating to employee participation in the Federal Civilian Alcoholism and Drug Abuse Program; (9) Injury Compensation Records. Information relating to on-the-job injuries of employees and former employees; (10) Records relating to the Blood Donor Program; (11) Records relating to drug testing program.

### ***Authority for maintenance of the system:***

Medical Information relating to the Retirement, Life Insurance and Health Benefits Programs—5 U.S.C. Chapters 81, 87, and 89. Information for Federal employment—5 U.S.C. 3301. Information relating to the Alcoholism, Drug Abuse and Employee

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Assistance Programs—Pub. L. 91–616 and 92–255 as amended by Pub. L. 93–282 in regard to confidentiality of patient records. Information relating to the Occupational Health Program—5 U.S.C. 7901. Information relating to workman's compensation—5 U.S.C. 8101. Information relating to drug testing—5 U.S.C. 7301.

*Purpose(s):*

Injury compensation records and records relating to drug testing are collected and maintained to effectively administer the Worker's Compensation Program and the Drug-Free Workplace Program.

*Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records and information contained in these records may be used to: (1) Provide information to other Federal agencies responsible for other Federal benefits programs administered by the Office of Workers' Compensation Programs; Retired Military Pay Centers; Veterans Administration; Social Security Administration; Office of Personnel Management; Private contractors engaged in providing benefits under Federal contracts; (2) disclose information to the Department of Justice for the purpose of litigating an action or seeking advice. Disclosure may be made during judicial processes; (3) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains. (4) disclose information to other agencies to the extent provided by law or regulation; (5) disclosure may be made to the appropriate Federal, state or local agency where there is an indication of a violation or potential violation of law, whether civil, criminal, or regulatory in nature; (6) Federal, state, or local agencies in order to obtain or release relevant and pertinent information to an agency decision concerning the hiring or retention of an individual, the issuance of a security clearance, the letting of a contract or the issuance of a license, grant or other benefit; (7) disclose information to the Public Health Service; (8) disclose information to an individual's private physician where medical considerations or the content of medical records indicate that such release is appropriate; (9) disclose information to an agency designated employee representative where such representative is required by the Office of Personnel Management; (10) disclose information to hospitals and similar institutions or organizations participating in blood donor activities; (11) disclosure of Alcoholism,

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Drug Abuse, and Employee Assistance records are limited under Public Laws 91–616, 92–255, and 93–282; (12) disclose information to the Equal Employment Opportunity Commission when needed to resolve a complaint; (13) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (14) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (15) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (16) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Magnetic media, discs, flat paper, lists, forms, folders, card files, microfilm and microfiche.

*Retrievability:*

Records are indexed by name, social security number, date of birth and/or claim number.

*Safeguards:*

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12.

*Retention and disposal:*

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

*System manager(s) and address:*

Director, Human Resources Branch, or Chief, Personnel Branch, appropriate office; Associate Chief Counsel (Finance and Management), Regional and Area Counsels. (See IRS appendix A for addresses.)

*Notification procedure:*

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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: Area Director for each Area whose records are to be searched; Service Center Director for each Service Center whose records are to be searched; Director, Martinsburg Computing Center (for Computing Center employees only); Director, Detroit Computing Center (for Computing Center employees only); Regional Commissioner for each Regional Office whose records are to be searched; Director, Human Resources Branch, National Office; Chief, Management and Administration, National Office; Counsel for each region whose records are to be searched; Assistant Chief Counsel (Enforcement Litigation-Disclosure and Privacy Law) for records in the National Office of Chief Counsel. (See IRS appendix A for addresses.) Former employees should direct inquiries to: The National Personnel Records Center, 9700 Page Blvd., St. Louis, Missouri 63132. Individuals requesting information about this system of records should provide their full name, date of birth, social security number, name and address of office in which currently or formerly employed in the Federal service, and annuity account number, if any has been assigned.

***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 appropriate official listed above.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

(1) The individual to whom the record pertains; (2) private physicians; (3) Medical institutions; (4) Office of Workers' Compensation Programs; (5) Military Retired Pay Systems Records; (6) Federal civilian retirement systems other than Civil Service Retirement System; (7) General Accounting office pay, leave allowance cards; (8) OPM Retirement, Life Insurance and Health Benefits Records System; (9) OPM Personnel Management Records System.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 36.008**

### ***System name:***

Recruiting, Examining and Placement Records-Treasury/IRS.

### ***System location:***

National Office, Area Offices, PODs, Internal Revenue Service Centers/Campuses, Detroit Computing Center, and Martinsburg Computing Center, (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Applicants for IRS employment, current and former employees.

### ***Categories of records in the system:***

These records contain information relating to education, training, employment history and earnings, tests, results of written tests, test scores, qualification determinations, evaluations, appraisals of potential, interview records, responses to test items and questionnaires, honors, and awards or fellowships. Other information maintained in the records includes military service, date of birth, birthplace, SSN, home address. Records may also be maintained on suitability determinations, employee participation in special emphasis, placement and recruiting programs, and employee turnover records. This system also includes correspondence files relating to the above mentioned records. Personnel research and test validation records are included in this system.

### ***Authority for maintenance of the system:***

5 U.S.C. 1302, 3109, 3301, 3302, 3304, 3306, 3307, 3309, 3313, 3317, 3318, 3319, 3326, 3349, 4103, 5532, 5533 and 5723; Executive Order 10577 and 11103.

### ***Purpose(s):***

This system is to determine eligibility for employment.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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upon the compromised information; and (3) 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.

These records and information in these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) 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; (3) disclose information and records to the Office of Personnel Management, Merit Systems Protection Board, or the Equal Employment Opportunity Commission, for the purpose of properly administering Federal Personnel Systems in accordance with applicable laws, Executive Orders and regulations; (4) refer applicants to officials of Federal government agencies for purposes of consideration for placement in positions for which an applicant has applied and is qualified; to state and local governments with permission of an applicant for the purpose of employment consideration; and to refer current IRS employees to Federal agencies for consideration for transfer, reassignment, and promotion; (5) disclose information to educational institutions in connection with recruiting efforts; (6) disclose information or records where there is an indication of a violation or potential violation of law, whether civil, criminal or regulatory in nature, to any other appropriate agency, whether Federal, state or local charged with the responsibility of investigating or prosecuting such violation or charged with enforcing or implementing the statute, or rule; (7) request information from a Federal, state or local agency maintaining civil, criminal, or other relevant enforcement or other pertinent information, such as licenses, if necessary to obtain relevant information to an agency decision concerning the hiring or retention of an employee, the issuance of a security clearance, the letting of a contract, or the issuance of a license, grant or other benefit; (8) provide information to a Federal agency, in response to its request, in connection with the hiring or retention of an employee, the letting of a contract, or issuance of a license, grant, or other benefit by the requesting agency to the extent that the information is relevant and necessary to the requesting agency's decision on that matter; (9) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (10) provide information to officials of labor organizations recognized under 5 U.S.C. chapter 71 when relevant and necessary to their duties of exclusive representation; (11) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (12) provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (13) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Magnetic tapes, punched cards, discs, card files, lists, flat paper, microfilm, microfiche, forms and folders.

*Retrievability:*

Records are indexed by name, combination of birth date, social security account number, and an identification number that is applicable.

*Safeguards:*

Access Controls will not be less than those provided for by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. This is in conformance with existing OPM regulations.

*Retention and disposal:*

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

*System manager(s) and address:*

Director, Human Resources Branch (or equivalent), or Chief, Personnel Branch (or equivalent), appropriate office. (See IRS appendix A for addresses.)

*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: Area Director for each Area whose records are to be searched; Service Center Director for each Service Center whose records are to be searched; Director, Martinsburg Computing Center (for Computing Center employees only); Director, Detroit Computing Center (for Computing Center employees only); Commissioner for each Office whose records are to be searched; Director, Personnel Branch, National Office; Chief, Management and Administration, National Office; or other appropriate official. (See appendix A.) Individuals should provide name, date of birth, social security number, identification number (if known), approximate date of record, and title of examination or announcement with which concerned.

*Record access procedures:*

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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 appropriate official as listed above. This system of records may not be accessed for purposes of inspection or for contest of content of Treasury Forms 4825 (Evaluation of Candidates for Initial Executive Placement) and Treasury Form 4245 (Report of Managerial Potential) prepared prior to September 27, 1975.

*Contesting record procedures:*

See "Record access procedures" above.

*Record source categories:*

Information in this system of records either comes from the individual to whom it applies or is derived from information he or she supplied, except reports from medical personnel on physical qualification; results of examination which are made known to applicants and vouchers supplied by references the applicant lists.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.



## **Treasury/IRS 36.009**

### ***System name:***

Retirement, Life Insurance and Health Benefits Records System—Treasury/IRS.

### ***System location:***

National Office, Area offices, Internal Revenue Service Centers/Campuses, the Detroit Computing Center, and the Martinsburg Computing Center, (See IRS appendix A for addresses.) For former employees: Records Division, Bureau of Retirement, Insurance and Occupational Health, Office of Personnel Management, Boyers, Pennsylvania.

### ***Categories of individuals covered by the system:***

(1) IRS employees who are covered by the Civil Service Retirement System (CSRS) or the Federal Employees Retirement System (FERS); (2) IRS employees who have either declined or are covered by the Federal Employees' Group Life Insurance Program or the Federal Employees' Health Benefits Program.

### ***Categories of records in the system:***

(1) Documentation of Federal service creditable under CSRS/FERS; (2) Documentation of coverage or declination of coverage under the Federal Employees' Group Life Insurance Program, and the Federal Employees' Health Benefits Program; (3) Documentation of claim for refund or for annuity benefits under CSRS/FERS; (4) Documentation of claim for survivor annuity or death benefits under CSRS/FERS; (5) Medical records supporting claims for disability retirement under CSRS/FERS; (6) Designations of beneficiary for benefits payable under CSRS/FERS or the Federal Employees' Group Life Insurance Program; (7) All other information necessary to enable offices to recruit annuitants for short term assignments and to send them requested publications.

### ***Authority for maintenance of the system:***

5 U.S.C. Chapters 83, 87, and 89.

### ***Purpose(s):***

Retirement, life insurance, and health insurance benefit records are collected and maintained to effectively administer the Federal Employee's Retirement System (FERS); Civil Service Retirement System (CSRS); Federal Employee's Group Life Insurance Plan, and the Federal Employees' Health Benefit Program.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

These records and information in these records may be used to: (1) Provide information to the Office of Workers' Compensation Programs, Veterans Administration Pension Benefits Program, Social Security Old Age, Survivor and Disability Insurance and Medicare Programs, and Federal civilian employee retirement systems other than the Civil Service Retirement System, when requested by that program or system or by the individual covered by this system of records, for use in determining an individual's claim for benefits under such system; (2) provide information necessary to support a claim for life insurance benefits under the Federal Employees' Group Life Insurance Program to the Office of Federal Employees' Group Life Insurance, 4 East 24th Street, New York, N.Y. 10010; (3) provide information necessary to support a claim for health insurance benefits under the Federal Employees' Health Benefits Program to a health insurance carrier or plan participating in the program; (4) disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (5) provide 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; (6) disclose information to a Federal, state, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (7) provide information and records to the Office of Personnel Management for the purpose of properly administering Federal Personnel Systems in accordance with applicable laws, Executive Orders and regulations; (8) provide information to an agency designated employee representative when such representative is required under Office of Personnel Management regulations; (9) provide information to hospitals and similar institutions to verify an employee's coverage in the Federal Employees' Health Benefits Program; (10) provide information to the Equal Employment Opportunity Commission when needed to resolve a complaint; (11) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (12) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (13) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (14) provide information to a

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Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (14) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic media, punched cards, discs, forms, flat paper, card files, lists, folders, microfilm and microfiche.

***Retrievability:***

Records are indexed by name, social security number, birth date, and by annuity or death claim number.

***Safeguards:***

Access Controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00, and the Manager's Security Handbook, IRM 1(16)12. This is also in conformance with existing OPM regulations.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

***System manager(s) and address:***

Director, Human Resources Branch, and Chief, Personnel Branch, appropriate office. Associate Chief Counsel (Finance and Management), Regional and Area Counsels. (See IRS appendix A for addresses.)

***Notification procedure:***

(1) 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: Area Director for each Area whose records are to be searched; Service Center Director for each Service Center whose records are to be searched; Director, Martinsburg Computing Center (for Computing Center employees only); Director, Detroit Computing Center (for Computing Center employees only); Regional Commissioner for each Regional Office whose records are to be searched; Director, Human Resources Branch, National Office; Chief, Management

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and Administration, National Office; Regional Counsel for each region whose records are to be searched; Assistant Chief Counsel (Enforcement Litigation-Disclosure Litigation) for records in the National Office of the Chief Counsel. (see IRS appendix A for addresses); (2) If the individual is retired from Federal service he should direct inquiries to: Associate Director for Compensation, Office of Personnel Management, 1900 E Street, NW, Washington, DC 20415; (3) if the individual is not retired, but has been separated from Federal service, he should direct inquiries to: National Personnel Records Center, 9700 Page Blvd., St. Louis, Missouri 63132.

***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 appropriate official listed above. Individuals requesting information in this system of records should provide their full name, date of birth, social security number, claim number, if assigned, and the POD in which currently or formerly employed.

***Contesting records procedures:***

See "Record access procedures" above.

***Record source categories:***

The information in this system is obtained from the following sources: (1) The individual whom the information is about; (2) GAO Pay, Leave and Allowance Records System; (3) OPM Personnel Management Records System; (4) NARA National Personnel Records Center; (5) OPM Medical Records System; (6) Federal civilian retirement systems other than Civil Service Retirement System and Federal Employees' Retirement System; (7) Military retired pay system records; (8) Office of Workers' Compensation Programs; (9) Veterans Administration Pension Benefits Programs; (10) Social Security, Old Age, Survivor and Disability Insurance and Medicare Programs.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 37.006**

### ***System name:***

Correspondence, Miscellaneous Records, and Information Management Records—  
Treasury/IRS.

### ***System location:***

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS),  
Washington, DC; Detroit Computing Center, Detroit, Michigan.

### ***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(s):***

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To permit OPR 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:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 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 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.

(2) 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.

(3) 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.

(4) 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.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper and electronic media.

*Retrievability:*

By individual's name. Non-unique names will be distinguished by addresses.

*Safeguards:*

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

*Retention and disposal:*

Records are retained and disposed of in accordance with the records control schedules applicable to the records of OPR, IRM 1.15.11.

*System manager and address:*

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 22024.

*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 system manager listed above.

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***Record access procedures:***

Individuals seeking access to any record contained in this system, or seeking to contest its content, should inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. The request should be addressed to the system manager listed above.

***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), Internal Revenue Service (IRS), Washington, DC.

### ***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(s):***

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.

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*Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 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 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.

(2) 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.

(3) 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.

(4) 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

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affected by, the proceeding; and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding or advice sought.

(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.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper and electronic media.

*Retrievability:*

By individual's name, social security number (when available), or complaint number pertaining to a disciplinary proceeding. Non-unique names will be distinguished by addresses.

*Safeguards:*

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

*Retention and disposal:*

Records are retained and disposed of in accordance with the records control schedules applicable to the records of OPR, IRM 1.15.11.

*System manager and address:*

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 22024.

*Notification procedure:*

This system of records is exempt from the notification provisions of the Privacy Act.

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***Record access procedures:***

This system of records is exempt from the record access provisions of the Privacy Act.

***Contesting record procedures:***

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For any other records, this system of records is exempt from the record contesting provisions of the Privacy Act.

***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 Records—Treasury/IRS.

### ***System location:***

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Detroit Computing Center, Detroit, Michigan.

### ***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(s):***

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:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 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 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.

(2) 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.

(3) 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.

(4) 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.

- (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.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper and electronic media.

*Retrievability:*

By individual's name (including other names used); social security number (when available); 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 25.10.1, Information Technology (IT) Security Policy and Standards, and IRM 1.16, Physical Security Program.

*Retention and disposal:*

Records are retained and disposed of in accordance with the records control schedules applicable to the records of OPR, IRM 1.15.11.

*System manager and address:*

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 22024.

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*Notification procedure:*

This system of records is exempt from the notification provisions of the Privacy Act.

*Record access procedures:*

This system of records is exempt from the record access provisions of the Privacy Act.

*Contesting record procedures:*

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. For any other records, this system of records is exempt from the record contesting provisions of the Privacy Act.

*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 38.001**

### ***System name:***

General Training Records—Treasury/IRS.

### ***System location:***

National Office, Area Offices, Internal Revenue Service Centers, Detroit Computing Center and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

IRS employees who have participated in or who may be scheduled for training activities (students, instructors, program managers, etc.). Other Federal or non-Government individuals who have participated in or assisted with training programs (students, instructors, course developers, interpreters, etc.).

### ***Categories of records in the system:***

Variety of records containing information about an individual related to training, such as: course rosters, student registrations, nomination forms, course evaluations, instructor lists, individual development plans, counseling records, examination materials, payment records, and other recordations of training necessary for reporting and evaluative purposes. Some records within this system may also be contained in TR/IRS 36.003, General Personnel Records.

### ***Authority for maintenance of the system:***

5 U.S.C. Chapter 41; Executive Order 11348.

### ***Purpose(s):***

These records are collected and maintained to provide documentation of individual training development plans, training requirements, nominations, student training registration, instructor lists, course rosters, course evaluations, counseling records, examination materials, and accounting and financial information, with regard to training reporting and evaluation purposes.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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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 (3) 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.

Records and information from these records may be used to: (1) Disclosure of information to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes; (2) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (3) provide input data for the automated Training CPDF at the Office of Personnel Management; (4) disclose records to agency contractors who need to have access to the records in order to perform the services required by the contract. Recipients must comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Magnetic media, index cards, forms, or flat paper.

*Retrievability:*

Computer records are indexed by social security account numbers, course titles, dates of training, location of training and by specific employee information (i.e., name, title, grade, etc.); other records are indexed by name and course title.

*Safeguards:*

Access Controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00. Individual computer records are available to those persons at OPM, Treasury or IRS who are directly involved with the training function.

*Retention and disposal:*

Records are maintained in accordance with Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

*System manager(s) and address:*

All Education Branch Chiefs, Support Services Division, at the National Office; Office of the Assistant Commissioner (International); National Director of Education; Managers in

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Corporate Education; Chief, Headquarters Operations and Training; Managers at the Detroit and Martinsburg Computing Centers; Regional Directors, and Host Site Support Chiefs. (see appendix A for addresses.)

***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 system manager(s) in the office(s) where records to be searched are located. (See appendix A for addresses.)

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Information is extracted from participant registration forms, individual development plans, skill surveys, personnel records, and other forms as may be developed and prescribed by OPM, Treasury, and IRS Training Personnel.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 42.001**

### ***System name:***

Examination Administrative File—Treasury/IRS.

### ***System location:***

National Office; Area offices, and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Any taxpayer who is being considered for examination or is being or has been examined for tax determination purposes, i.e., income, estate and gift, excise, or employment tax liability.

### ***Categories of records in the system:***

Records containing investigatory materials required in making a tax determination or other verification in the administration of tax laws and all other related sub-files directly related to the processing of the tax case. These records may concern any compliance determinations, including for section 527 organizations. This system also includes other management material related to a case and used for tax administrative purposes, including the appeals process and systems formerly published as 42.018, 42.023, and 42.025.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

Numerous tax returns are examined each year. The system provides a complete record of the examinations of tax returns. It also allows IRS access to investigatory materials and management materials relating to examinations for purposes of tax administration and analysis of taxpayer compliance.

### ***Routine uses of records maintained in the system, including categories of uses and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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programs (whether maintained by the Department or another agency or entity) that rely upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper documents, machine-sensible data media, microfilm.

***Retrievability:***

By taxpayer's name, taxpayer identification number (social security number or employer identification number) and document locator number.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 202 for Examination—Regional and Area Offices, IRM 1(15)59.22.

***System manager(s) and address:***

Official prescribing policies and practices " Head of the Office that maintains the file-Wage and Investment, Small Business/Self employed, Tax Exempt Government Entities, Large and Mid Size Business, Area Directors, and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system is exempt from the notification provisions of the Privacy Act.

***Record access procedures:***

This system is exempt from the access and contest provisions of the Privacy Act.

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*Contesting record procedures:*

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

*Record source categories:*

(1) Taxpayers' returns; (2) taxpayer's books and records; (3) informants and third party information; (4) city and state governments; (5) other Federal agencies; (6) examinations of related taxpayers; (7) examinations of other taxpayers, and (8) taxpayer's representative.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **TREASURY/IRS 42.002**

### ***System name:***

Excise Compliance Programs—Treasury/IRS.

### ***System location:***

SBSE (Excise Program) area offices and IRS Campuses. See IRS Appendix A for addresses.

### ***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 that are the subject of Excise Compliance Programs administered by the Internal Revenue Service or 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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 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.

*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 individual name, taxpayer identification number (Social Security Number, employer identification number or other IRS assigned identification number), and document locator 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 SB/SE (Excise Program), See IRS appendix A for addresses.

*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.

*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. 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.

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*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:***

This system is composed of (1) computer files located at each jurisdictional IRS Service Center (where tax return is under examination control); (2) video terminals located at each jurisdictional area (served by an IRS Service Center), National Office; and (3) group control card forms 5345 and 5354 (including temporary and interim processing files for management and control purposes), located at each jurisdictional area office. Items described under (3) above are subfiles of the AIMS System. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers whose tax returns are under the jurisdiction of the Examination Division. Examiners assigned to taxpayer cases.

### ***Categories of records in the system:***

Tax return information from the Master File, Tax return status and location changes, Examination Closing information on examined and non-examined tax returns, examiner's name, including related internal management information and a code identifying taxpayers that threatened or assaulted IRS employees.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

AIMS is a computer system designed to give Examination Division information about returns in inventory and closed returns. This allows IRS to identify the status and location of tax returns in Examination and prepare analyses of the examination process. It includes Exam Returns Control System (ERCS) records.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Computer, microfiche, paper.

*Retrievability:*

By taxpayer identification number (social security number or employer identification number).

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Computer Record: Examined closings, surveyed claims and some types of non-examined closings are dropped from the data base 60 days after closing or when assessment verification is completed, whichever is later. The balance of non-examined closings are dropped at the end of the month following the month of closing. Paper Records: Generally, AIMS forms are destroyed within 90 days of the closing. Exceptions include: (1) The charge-out which becomes part of the case file and is sent to the Federal Records Center with the case; (2) Examination request forms which become the Examination group's control card; and (3) The Examination group's control card which is retained in a closed file for 3 years (in the case of field examinations) and 90 days (in the case of office examinations). Authority: Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

*System manager(s) and address:*

Official prescribing policies and practices " Management Official( SB/SE, TE/GE. W&I). Officials maintaining the system -, Area Directors, and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

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*Notification procedure:*

This system is exempt from the notification provisions of the Privacy Act.

*Record access procedures:*

This system is exempt from the access and contest provisions of the Privacy Act.

*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 has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 42.013**

### ***System name:***

Project Files for the Uniform Application of Laws as a Result of Technical Determinations and Court Decisions-Treasury/IRS.

### ***System location:***

Area offices. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals grouped as to project, i.e., individual shareholders of a corporation where a determination having a tax effect has been made.

### ***Categories of records in the system:***

Listing of individuals and their income tax information.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

In some instances, a technical determination either from an examination or from a Chief Counsel ruling or court decision will result in tax effect to shareholders of a corporation. This system allows the IRS to monitor and control the shareholder returns that are included in the project.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper documents and magnetic media.

*Retrievability:*

By taxpayer's name and social security number.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Control Schedule 102 for Examination Division—National Office, IRM 1.15.2.16.

*System manager(s) and address:*

Officials prescribing policies and practices—Assistant Commissioner (W&I, SB/SE,TE/GE, LMSB ) and Director(International). Officials maintaining the system—Director of appropriate area where the taxpayer resides. (See IRS appendix A for addresses.)

*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 Area Director in the Area where the records are located. (See IRS appendix A for addresses.)

*Contesting record procedures: 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.*

*Record source categories:*

(1) Shareholder records, (2) individual's tax return, and (3) examination of related taxpayer.

*Exemptions claimed for the system:*

None.



## **Treasury/IRS 42.014**

### ***System name:***

Internal Revenue Service Employees' Returns Control Files-Treasury/IRS.

### ***System location:***

Area Offices (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Any individual who is employed by the Internal Revenue Service.

### ***Categories of records in the system:***

Alphabetical listing of employee, income tax return information including prior examination results and other tax related information.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This system provides administrative controls for tax returns of Internal Revenue Service employees considered for examination, being examined, or previously examined.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper documents, machine-sensible data media, microfilm.

*Retrievability:*

By employee's name and social security number.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are periodically updated to reflect changes and retained as long as the individual is employed.

*System manager(s) and address:*

Official prescribing policies and practices—Assistant Commissioner (Examination).  
Officials maintaining the system—Director of Area where individual resides. (See IRS appendix A for addresses.)

*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 Area Director in the Area where the records are located. (See IRS appendix A for addresses.)

*Contesting record procedures:*

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

*Record source categories:*

Employee's tax return.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 42.016**

### ***System name:***

Classification/Centralized Files and Scheduling Files-Treasury/IRS.

### ***System location:***

Area Offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals whose returns or claims are classified for examination.

### ***Categories of records in the system:***

Individuals' tax returns/claims and other information, including information reports considered in screening/classifying of an individual's return or claim for refund.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

This is a system for storage and control of returns identified for potential examination. It provides for the centralized storage of returns prior to scheduling for examination and a means to control and access these returns as needed.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper documents, computer printouts, magnetic media.

*Retrievability:*

By taxpayer's name and social security number.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Returns/claims accepted as filed are returned to System of Records 22.034. Returns/claims selected for examination become part of System of Records 42.001. Other information is retained until associated with returns/claims or two years, whichever occurs first. Authority: Records Disposition Handbook IRM 1.15.2.1 through IRM 1.15.2.31.

*System manager(s) and address:*

Official prescribing policies and practices—Assistant Commissioner (Examination). Officials maintaining the system—Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

*Notification procedure:*

This system is exempt from the notification provisions of the Privacy Act.

*Record access procedures:*

This system is exempt from the access and contest provisions of the Privacy Act.

*Contesting record procedures:*

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

*Record source categories:*

(1) Tax returns, (2) requests from taxpayer, and (3) requests from SB/SE, W&I, LMSB Division for prompt examination.

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*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 42.017**

### ***System name:***

International Enforcement Program Files-Treasury/IRS.

### ***System location:***

Office of the Assistant Commissioner (International), National Office; Area Offices, and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Any individual having foreign business/financial activities.

### ***Categories of records in the system:***

Listing of individuals, identification numbers (if known), 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; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

The purpose is to monitor the International Enforcement Program. It provides data for the preparation of periodic reports, the analysis of which is the basis to determine the effectiveness of the program.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper documents, microfilm, machine sensible magnetic media.

*Retrievability:*

By individual's name and social security number.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are periodically updated to reflect changes and retained as long as the individual has substantial foreign business/financial activities.

*System manager(s) and address:*

Officials prescribing policies and practices—Director (International). Officials maintaining the system—Director (International), Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

*Notification procedure:*

This system is exempt from the notification provisions of the Privacy Act.

*Record access procedures:*

This system is exempt from the access and contest provisions of the Privacy Act.

*Contesting record procedures:*

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

*Record source categories:*

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(1) European treaty countries, (2) individual's tax returns, (3) examination of related taxpayers, and (4) public sources of information.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

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**Treasury/IRS 42.021**

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*System name:*

Compliance Programs and Projects Files-Treasury/IRS.

*System location:*

National Office, Area Offices, and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

*Categories of individuals covered by the system:*

Taxpayers who may be involved in tax evasion schemes or noncompliance schemes, including withholding noncompliance or other areas of noncompliance grouped by industry, occupation, or financial transactions, and other; e.g., return preparers, political contributions, corporate kickbacks, questionable Forms W-4.

*Categories of records in the system:*

Records pertaining to individuals in projects and programs, and records used to consider individuals for selection in projects and programs.

*Authority for maintenance of the system:*

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

*Purpose(s):*

This system provides a means to monitor and control information related to special programs and projects to identify areas of non-compliance. Using this information, available efforts can be focused on the more significant non-compliance issues. This system includes Midwest Automated Compliance System (MACS) records and records concerning tax preparers. Certain records in this system (for example, MACS) may be used to select individuals for compliance actions.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records, machine-sensible data media, microfilm, and magnetic media.

***Retrievability:***

By taxpayer's name and social security number, document locator number or other unique identifier.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

W-4 paper case files and National Computer Center (NCC) magnetic tape records are destroyed two years after the cases have been inactive. Records associated with the examination of returns are disposed of in accordance with the established Retention Schedule 1(15)59.22, Records Control Schedule. Records not associated with the examination of returns will be destroyed at the completion of the program or project, or in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

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Head of the Office where the file resides. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***Contesting record procedures:***

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

***Record source categories:***

(1) Taxpayer's return, (2) taxpayer's books and records, (3) informants and third party information, (4) city, state government, (5) other Federal agencies, (6) examinations of related taxpayers, and (7) taxpayer's employer.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.

**Treasury/IRS 42.027**

***System name:***

Data on Taxpayers Filing on Foreign Holdings-Treasury/IRS.

***System location:***

Office of the Assistant Commissioner (International), National Office, Area Offices, Philadelphia Internal Revenue Service Center, and the Detroit Computing Center. (See IRS appendix A for addresses.)

***Categories of individuals covered by the system:***

Individuals required to file Form 5471, Information Return with respect to a Foreign Corporation.

***Categories of records in the system:***

Names of individuals filing on foreign holdings.

***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

***Purpose(s):***

The purpose is to monitor the International Enforcement Program. It provides data for the preparation of periodic reports, the analysis of which is the basis to determine the effectiveness of the program.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Magnetic tape in Detroit Computing Center and Philadelphia Service Center; Paper at other listed locations, machine-sensible data media and microfilm.

*Retrievability:*

By taxpayer's name.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of within three years.

*System manager(s) and address:*

Official prescribing policies and practices—Director(International), National Office. Officials maintaining the system—AreaAREA Directors Director (International), National Office; Director, Detroit Computing Center; Assistant Commissioner (Wage and Investment and Small Business Self Employeds), National Office. (See IRS appendix A for addresses.)

*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 Area Director for each area whose records are to be

accessed or contested, or to the directors, or Assistant Commissioner (International) in the case of records in the National Office. (See IRS appendix A for addresses.)

*Contesting record procedures:*

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

*Record source categories:*

Form 5471 only.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 42.030**

### ***System name:***

Discriminant Function File (DIF)-Treasury/IRS.

### ***System location:***

Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals whose income tax returns have a DIF Score higher than a cutoff score determined by Examination and International, indicating high audit potential, based on formulae prescribed by Examination.

### ***Categories of records in the system:***

Document Locator Number of the return, the Regional and Area Offices of the taxpayer, the taxpayer's DIF Score and data from the individual's Income Tax Return needed to conduct an audit of his/her return.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

These records provide the means to identify returns with the highest potential for examination.

### ***Routine uses of records maintained in the system, including categories of users and the purpose of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Magnetic tape and computer printout.

***Retrievability:***

By individual's social security number.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Record Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of after three years.

***System manager(s) and address:***

Official prescribing policies and practices—Assistant Commissioner (W&I, SB/SE, TE/GE, L, MSB ) and Director (International). Officials maintaining the system—Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purpose of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This System of records may not be accessed for the purpose of inspection or for contest of content of records.

***Contesting record procedures:***

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

***Record source categories:***

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Individual's tax return information.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **TREASURY/IRS 42.031**

### ***System name:***

Anti-Money Laundering/Bank Secrecy Act (BSA) and Form 8300 Records.

### ***System location:***

Internal Revenue Service, Detroit Computing Center, 985 Michigan Avenue, Detroit, MI 48226, and IRS Area Offices. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

(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 I.R.C. Sec. 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, and (3) persons who may be witnesses or may otherwise be providing information concerning these individuals.

### ***Categories of records in the system:***

Records may be paper or electronic, relating to the administration of the IRS anti-money laundering program including the registration, reporting and recordkeeping requirements of the BSA and I.R.C. Sec. 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 I.R.C. Sec. 6050I. Records may also relate to IRS administrative actions, such as notification, educational efforts, compliance 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, 7801, and 7803.

### ***Purpose:***

The purpose of the system is for IRS to administer 26 U.S.C. 6050I and 31 U.S.C. 5311 et seq. to promote compliance with anti-money laundering laws. These records will also be used to prepare periodic reports for the Department and Congress.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such use:***

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

(1) To the Department of Justice for the purpose of litigating an action and seeking legal advice;

(2) 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 counterintelligence activities, including analysis, to protect against international terrorism;

(3) To a Federal, State or local agency maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual or issuance of a security clearance, license, contract, grant, or other benefit;

(4) In a proceeding before a court, adjudicative body, or other administrative body, before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that the litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary and not otherwise privileged;

(5) To a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(6) To the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings, unless release would constitute an unwarranted invasion of personal privacy;

(7) To third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(8) 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;

(9) 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; and

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(10) To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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, electronic, and magnetic media.

*Retrievability:*

Name and Taxpayer Identification Number (Social Security Number or Employee Identification Number).

*Safeguards:*

Access controls will not be less than those provided for by the Managers Security Handbook IRM 1.16 and the Automated Information System Security Handbook IRM 25.10.2.

*Retention and disposal:*

Record retention will be in accordance with the National Archives and Records Administration Regulations Part 1228, Subpart B—Scheduling Records.

*System manager(s) and address:*

Official prescribing policies and practices—Commissioner, Small Business/Self-Employed Division, New Carrollton Federal Building, Lanham, MD.

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

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This system of records may not be accessed for purposes of inspection or for contest of content of records.

*Contesting record procedures:*

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Title 31 records may only be contested under the provisions of title 31.

*Source categories:*

The system contains material for which sources need not be reported.

*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 44.001**

### ***System name:***

Appeals Case Files—Treasury/IRS.

### ***System location:***

Office of the National Director of Appeals, National Office; Regional Directors of Appeals (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers who disagree with examiner's findings and proposed adjustments and seek administrative review.

### ***Categories of records in the system:***

Tax returns, Revenue Agents' Reports, Appeals Supporting Statements, case correspondence, appeals papers and documents relating to arbitration, legal opinions, work papers, and Appeals closing actions.

### ***Authority for maintenance of the system:***

26 U.S.C. 7801 and 7802.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

### ***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Paper records and magnetic media.

***Retrievability:***

By name of taxpayer.

***Safeguards:***

Locked file cabinets, locked doors, IRS employees access data only on a need to know basis.

***Retention and disposal:***

Records are maintained in accordance with Record Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Records are disposed of by shredding.

***System manager(s) and address:***

Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024; Regional Directors of Appeals (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

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## **Treasury/IRS 44.003**

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### ***System name:***

Appeals Centralized Data System-Treasury/IRS.

### ***System location:***

Office of the National Director of Appeals, National Office; Regional Directors of Appeals (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers who disagree with examiner's findings and proposed adjustments and seek administrative review.

### ***Categories of records in the system:***

Databases which produce management information on case inventory by taxpayer name, tax year, amount of tax in dispute, settlement amount, and professional time required to arrive at settlement.

### ***Authority for maintenance of the system:***

26 U.S.C. 7801 and 7802.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

### ***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Magnetic media, diskette, hard disk.

***Retrievability:***

By taxpayer's name and/or taxpayer identification number (social security number or employer identification number) and by work unit number.

***Safeguards:***

IRS personnel access data only on a need-to-know basis and use passwords to access system information.

***Retention and disposal:***

Records are maintained in accordance with Record Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024; Regional Directors of Appeals (See IRS appendix A for addresses.)

***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 system manager(s) in the office where records to be searched are located.

***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. 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:*

Office of the National Director of Appeals, National Office; Area Directors of Appeal (See IRS appendix A for addresses.)

### *Categories of individuals covered by the system:*

Famous or noted artists whose works have been evaluated by the 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; 26 U.S.C. 7602, 7801, 7802, and 7805(a).

### *Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigation an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of

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civil or criminal law or regulation; (3) disclose information to a Federal, state, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Indexed by taxpayer, artist, and appraiser name.

***Safeguards:***

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. The system has been retained since 1968.

***System manager(s) and address:***

National Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024; Regional Directors of Appeals (See IRS appendix A for addresses.)

*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 National Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024

*Contesting record procedures:*

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

*Record source categories:*

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:***

Office of the Director of Appeals, National Office; Area Directors of Appeals (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Actual and potential expert witnesses for litigation and fee appraisers.

### ***Categories of records in the system:***

Biographical sketches, application letters, or list of expert/appraiser names by specialty.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, 7802, and 7805(a).

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating and action and seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, state, or local agency, maintaining civil, criminal, or other relevant enforcement information or other

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pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records.

***Retrievability:***

Indexed by taxpayer and expert witness/appraiser name.

***Safeguards:***

Access Controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Records are periodically updated to reflect changes and maintained as needed.

***System manager(s) and address:***

National Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024; Regional Directors of Appeals. (See IRS appendix A for addresses.)

***Notification procedure:***

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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 National Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024

*Contesting record procedures:*

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

*Record source categories:*

Varied, generally from the named individual, often unsolicited.

*Exemptions claimed for the system:*

None.



## **Treasury/IRS 46.002**

### ***System name:***

Criminal Investigation Management Information System (CIMIS)-Treasury/IRS.

### ***System location:***

National Office, Area Offices, Internal Revenue Service Centers, and Detroit Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Subjects and potential subjects of Criminal Investigation Division investigations, Special Agents, U.S. Area Court Judges and U.S. Attorneys.

### ***Categories of records in the system:***

Personal and financial information developed in criminal tax investigations, potential tax investigations and in projects including information from other Federal, state and local agencies.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To maintain and process sensitive investigative data that identifies patterns of criminal and/or civil noncompliance with federal income tax laws and to maintain and process sensitive information on agent personnel.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided in 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records in binders, magnetic media, computer discs, computer printouts.

*Retrievability:*

By taxpayer's name, case number and social security number, or other unique identifier.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

*System manager(s) and address:*

Official prescribing policies and practices—Chief (Criminal Investigation), National Office. Officials maintaining the system—Assistant Commissioner (Criminal Investigation); Area Directors, Internal Revenue Service Center/Campus Directors, and the Detroit Computing Center Director. (see IRS appendix A for addresses).

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

This system of records may not be accessed for purposes of inspection or for contest of content of records.

*Contesting record procedures:*

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

*Record source categories:*

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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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.003**

### ***System name:***

Confidential Informants, Criminal Investigation Division—Treasury/IRS.

### ***System location:***

Area Offices. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Confidential Informants; Subjects of Confidential Informant's Reports.

### ***Categories of records in the system:***

Memorandums, Index Cards, Related Data.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To maintain a file of the true identities of confidential informants.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

### ***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Paper records and magnetic media.

***Retrievability:***

By confidential informant's name and number or name in informant's report.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Chief (Criminal Investigation), National Office. Officials maintaining the system—Area Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

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## **Treasury/IRS 46.004**

### ***System name:***

Controlled Accounts (Open and Closed)—Treasury/IRS.

### ***System location:***

Area Offices, Internal Revenue Service Centers, and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Subjects and potential subjects of criminal tax investigation.

### ***Categories of records in the system:***

Criminal Investigation Information and Control Notices; Lists of names and related data; Lists of action taken: Transcripts of account.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To maintain and process any activity pertaining to the taxpayer account that identifies patterns of criminal and/or civil noncompliance with federal tax and moneylaundering laws.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

By name or social security number.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Paper records are destroyed one year after the close of the investigation. Magnetic tape is erased three months after the close of the investigation.

*System manager(s) and address:*

Official prescribing policies and practices—Chief(Criminal Investigation), National Office. Officials maintaining the system—Area Directors, Internal Revenue Service Center Directors, and the Martinsburg Computing Center Director. (See IRS appendix A for addresses.)

*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 to 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 Area Director for each Area where records are to be searched (see IRS appendix A for addresses).

*Contesting record procedures:*

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

*Record source categories:*

Area Office Personnel; Service Center Personnel, Form 4135, Criminal Investigation Control Notice.

*Exemptions claimed for the system:*

None.



**Treasury/IRS 46.005**

*System name:*

Electronic Surveillance File, Criminal Investigation Division—Treasury/IRS.

*System location:*

National Office, 1111 Constitution Avenue, NW., Washington, DC 20224

*Categories of individuals covered by the system:*

Subjects of electronic surveillance. Individuals who have been subjects of queries by other agencies.

*Categories of records in the system:*

Information relating to conduct of electronic surveillance.

*Authority for maintenance of the system:*

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

*Purpose(s):*

To monitor and track all electronic surveillances that are conducted by area field offices.

*Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

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***Storage:***

Paper records and magnetic media.

***Retrievability:***

By names, addresses, and telephone numbers.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Official prescribing policies and practices—Chief(Criminal Investigation) National Office. Officials maintaining the system—Director, Office of Investigations (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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:***

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This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.009**

### ***System name:***

Centralized Evaluation and Processing of Information Items (CEPIIs), Evaluation and Processing of Information (EOI), Criminal Investigation Division—Treasury/IRS.

### ***System location:***

Area Offices, Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Taxpayers about whom the Internal Revenue Service has received information alleging a violation of laws within IRS jurisdiction, potential subjects of investigation.

### ***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, affidavits, 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:***

U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Purpose(s):***

To maintain and process sensitive investigative data that possibly identifies potential criminal and/or civil noncompliance with federal law and money laundering laws.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper and magnetic media.

***Retrievability:***

By name.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Paper records are disposed of after use.

***System manager(s) and address:***

Official prescribing policies and practices—Chief (Criminal Investigation) National Office. Officials maintaining the system—Area Directors, Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***Contesting record procedures:***

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

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*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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.011**

### *System name:*

Illinois Land Trust Files, Criminal Investigation Division—Treasury/IRS.

### *System location:*

Chicago Area Office, Springfield Area Office, and the Kansas City Internal Revenue Service Center. (See IRS appendix A for addresses.)

### *Categories of individuals covered by the system:*

Beneficiaries of Land Trusts, Related individuals.

### *Categories of records in the system:*

Notices of Fiduciary Relationships. Related correspondence.

### *Authority for maintenance of the system:*

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### *Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

### *Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

#### *Storage:*

Paper and magnetic tape.

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***Retrievability:***

By taxpayer and beneficiary name; trust and social security number.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Chicago Area Director, Springfield Area Director, and the Kansas City Internal Revenue Service Center Director. (See IRS appendix A for addresses.)

***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: Area Director, Chicago Area, Internal Revenue Service, 230 South Dearborn Street, Room 2890, Chicago, Illinois 60604.

***Contesting record procedures:***

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

***Record source categories:***

Financial institutions, Fiduciary reports and Notices of Fiduciary Relationships.

***Exemptions claimed for the system:***

None.



**Treasury/IRS 46.015**

*System name:*

Relocated Witnesses, Criminal Investigation Division—Treasury/IRS.

*System location:*

Office of the Assistant Commissioner (Criminal Investigation), National Office, 1111 Constitution Avenue, NW., Washington, DC 20224.

*Categories of individuals covered by the system:*

Relocated Witnesses.

*Categories of records in the system:*

Documentation and Relocation Information.

*Authority for maintenance of the system:*

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

*Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper.

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***Retrievability:***

By Name.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Chief (Criminal Investigation), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.016**

### ***System name:***

Secret Service Details, Criminal Investigation Division—Treasury/IRS.

### ***System location:***

National Office, Area offices and Area Offices. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Special Agents.

### ***Categories of records in the system:***

List of Criminal Investigation participants and correspondence between Criminal Investigation and Secret Service.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records and information contained in these records may be disclosed to the Department of Justice for the purpose of litigating an action or seeking legal advice. Disclosure may be made during judicial processes.

### ***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

#### ***Storage:***

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Paper.

***Retrievability:***

By name.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices— Chief (Criminal Investigation), National Office. Officials maintaining the system—Chief (Criminal Investigation), Area Directors. (See IRS appendix A for addresses.)

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.022**

### ***System name:***

Treasury Enforcement Communications System (TECS), Criminal Investigation Division—Treasury/IRS.

### ***System location:***

National Office, Area offices, Area Offices, and Internal Revenue Service Centers. (See IRS appendix A for addresses.)

### ***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 and associates of subjects of criminal investigations or related to a matter under Criminal Investigation jurisdiction.

### ***Categories of records in the system:***

Name, date of birth, social security number, address, identifying details, aliases, associates, physical descriptions, various identification numbers, details and circumstances surrounding the actual or suspected violator.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801 and 7802.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Disc.

*Retrievability:*

By name, social security number or other unique identifier.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM1.15.2.1 through IRM 1.15.2.31. Fugitives until apprehended. Other records are deleted when no longer of potential use for criminal investigation case or informational purposes. Cancellation after 10 years.

*System manager(s) and address:*

Official prescribing policies and practices—Assistant Commissioner (Criminal Investigation), National Office. Officials maintaining the system—Assistant Commissioner (Criminal Investigation), Regional Commissioners, Area Directors, and Internal Revenue Service Center Directors. (See IRS appendix A for addresses.)

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

This system of records may not be accessed for purposes of inspection or for contest of content of records.

*Contesting record procedures:*

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

*Record source categories:*

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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 as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 46.050**

### ***System name:***

Automated Information Analysis System—Treasury/IRS.

### ***System location:***

Detroit Computing Center, 1300 John C. Lodge Drive, Detroit, Michigan 48226, and Automated Criminal Investigation Office, 7940 Kentucky Drive, Boone County, Kentucky 41042.

### ***Categories of individuals covered by the system:***

Taxpayers and other individuals involved in financial transactions which require the filing of information reflected in the Categories of Records below.

### ***Categories of records in the system:***

The information included in the Automated Information Analysis System is from reported income and tax information on the Individual Master File (IMF—Treasury/IRS 24.030; Individual Returns Files, Adjustments and Miscellaneous Documents File—Treasury/IRS 22.034. The Automated Information Analysis System also includes information from such sources as: Currency Transaction Reports (CTRs), Currency and Monetary Instrument Reports (CMIR's), Bank Secrecy Reports File, Foreign Bank Account Reports (FBARs), Forms 8300 (Currency Received in Trade or Business)-Treasury/CS .067; the Taxpayer Delinquent Account Files (TDA)—Treasury/IRS 26.019, which includes adjustments and payment tracer files and collateral files; Taxpayer Delinquency Investigation Files (TDI)—Treasury/IRS 26.020, which includes taxpayer information on delinquent returns; the Examination Administrative File—Treasury/IRS 42.001, and Casino Transaction Reports from the Detroit Computing Center.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

The purpose is to maintain records which identify transaction patterns that are indicative of criminal and/or civil noncompliance with Federal income tax and money laundering laws and to simultaneously evaluate diverse data sources.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Electronic and Magnetic Media.

*Retrievability:*

Records are retrievable by name, address, and social security number.

*Safeguards:*

All Criminal Investigation personnel accessing the system will have successfully passed a background investigation. Criminal Investigation will furnish information from the system of records to approved personnel only on a "need to know" basis using passwords and access controls. Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00. Procedural and physical safeguards to be utilized include the logging of all queries and periodic review of the query logs; compartmentalization of information to restrict access to authorized personnel; encryption of electronic communications; intruder alarms; and 24-hour building guards.

*Retention and disposal:*

All records are disposed of after 4 years. Records will be disposed of by erasure of magnetic media.

*System manager(s) and address:*

Official prescribing policies and practices—Chief (Criminal Investigation), National Office. Officials maintaining the system—Detroit Computing Center, CI Representative,

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and the Automated Criminal Investigation Office Manager, 7940 Kentucky Drive, Boone County, Kentucky 41042.

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***Contesting records Procedures:***

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

***Record source categories:***

This system of records may not be accessed for purposes of determining the source of the records. Records to be included all come from existing Treasury and Internal Revenue Service databases. The databases are comprised of records submitted by taxpayers, financial institutions, casinos and businesses pursuant to federal law.

***Exemptions claimed for the system:***

This system is exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (H), and (I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2), and (k)(2).

## **Treasury/IRS 46.051**

### ***System name:***

Criminal Investigation Audit Trail Records System—Treasury/IRS.

### ***System location:***

Records are located at the Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224 . Other locations of these records are: Automated Criminal Investigation Project Office, located in Florence, Kentucky; Internal Revenue Service Areas of Investigation, Criminal Investigation District Offices, and Internal Revenue Service Posts of Duty. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

Individuals who use or attempt to use the IRS Criminal Investigation computer systems; log onto the Criminal Investigation system; use the Criminal Investigation applications; use the Criminal Investigation operating system, or log off the Criminal Investigation computer are covered by this system.

### ***Categories of records in the system:***

This is an electronic data base which captures system use information such as: Date and time a user initiated or attempted to initiate a session on the system; date and time of all unsuccessful system accesses; date and time of data or system file accesses; date and time of privileged security actions on the system, and date and time of system logoff by a user. Criminal Investigation application audit trail records may contain information regarding system or application access for any of the following Criminal Investigation files: CIMIS, 46.002; Confidential Informants, Criminal Investigation Division, 46.003; Electronic Surveillance File, 46.005; and Centralized Evaluation and Processing of Information Items, 46.009.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 6103, 7213, 7213A, 7214, 7602, 7608, 7801, and 7803; 18 U.S.C. 1030(a)(2)(B).

### ***Purpose(s):***

The Criminal Investigation Division of the Internal Revenue Service established this system to enable the division to monitor and analyze usage of its computer system. The system will provide information showing: (1) The system users; (2) the times of use for each user; (3) the areas of the system being accessed by each user; (4) unauthorized access by Criminal Investigation employees; and (5) access, or attempted access, by

persons other than Criminal Investigation employees. System uses include reading, adding, deleting, and/or modifying data and system records.

***Routine uses of records maintained in the system, including categories of users and the Purposes of Such Use:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of records and information from this system may be disclosed only as provided by 26 U.S.C. 6103 and 18 U.S.C. 1030(a)(2)(B). Records other than returns and return information may be used: (1) To disclose pertinent information to appropriate federal, state, local, or foreign agencies responsible for investigating or prosecuting the violation or potential violation of civil or criminal law or regulations; (2) to disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged; (3) to provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (4) to provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (5) to provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of federal labor actions or grievances or conducting administrative hearings or appeals or if needed in the performance of other authorized duties; (6) to disclose to the Department of Justice for the purpose of litigating an action or seeking legal advice; (7) to disclose to a defendant in a criminal prosecution, the Department of Justice, or a court of competent jurisdiction where required in criminal discovery or by the Due Process Clause of the Constitution.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Electronic and magnetic media and paper.

***Retrievability:***

Records are retrievable by user name.

***Safeguards:***

Protection and control of any sensitive but unclassified information or records are in accordance with Department of the Treasury Security Manual, TD P 71–10 and Internal Revenue Manual, IRM 2.1.10, Automated Information System Security, and Internal Revenue Manual, IRM 1(16)00, Physical Security Handbook, as well as internal CI Policy. The Criminal Investigation Audit Trail Records System is contained in an operating system, which has been rated as C2 compliant. All system access is controlled with the use of passwords and only Criminal Investigation personnel who have been assigned a "need-to-know" can access system data. The computers that operate the System are in secure space, housed in a Federal Building with 24-hour security.

***Retention and disposal:***

Records are maintained, administered and disposed of in accordance with Internal Revenue Manual (IRM) 1.15; 1.15.1 Records Administration Handbook, 1.15.2 Records Disposition Handbook, 1.15.3 General Records Handbook, and 1.15.4 Files Management Handbook.

***System manager(s) and address:***

The official prescribing policies and practices is the Assistant Commissioner, Criminal Investigation, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. The organization responsible for maintaining the system is Systems Development and Support, Criminal Investigation Representative.

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection by an individual to determine if there exists a record pertaining to him or her, and/or to view the contents of the records. Contesting Record procedures:

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

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*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), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (H), and (I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2), and (k)(2).

## **Treasury/IRS 48.001**

### ***System name:***

Disclosure Records—Treasury/IRS.

### ***System location:***

National Office, Area Offices, Internal Revenue Service Centers, Detroit Computing Center, and the Martinsburg Computing Center. (See IRS appendix A for addresses.)

### ***Categories of individuals covered by the system:***

(1) Subjects of requests for disclosure initiated by the Department of Justice, including suspects or persons related to the violation of Federal laws; persons who have initiated legal actions against the Federal Government, persons identified as strike force targets or related to organized crime activities, persons under investigation for national security reasons, persons believed by the Internal Revenue Service to be related to violations of Federal laws other than the Internal Revenue Code. (2) Persons under investigation by other executive departments or congressional committees for whom tax information has been requested pursuant to 26 U.S.C. 6103. (3) Persons who are parties to criminal or civil non-tax litigation in which the testimony of IRS employees has been requested. (4) Persons who have applied for Federal employment or presidential appointments for which preemployment tax checks have been requested and applicants for Department of Commerce "E" Awards. (5) Requesters for access to records pursuant to 26 U.S.C. 6103, the Freedom of Information Act, 5 U.S.C. 552, and initiators of requests for access, amendment or other action pursuant to the Privacy Act of 1974, 5 U.S.C. 552a. (6) Individuals identified by or initiating correspondence or inquiries processed or controlled by the Disclosure function or relating to the foregoing subjects.

### ***Categories of records in the system:***

Requests for records, information or testimony, responses to such requests, supporting documentation, processing records, copies of items provided or withheld, control records and related files. Department of Justice, and IRS replies to such requests. (1) Copies of related authorizations to IRS officials permitting such disclosures and, in some instances, their responses. (2) Copies of individuals' tax information, memoranda for file, notations of telephone calls, file search requests, etc.

### ***Authority for maintenance of the system:***

5 U.S.C. 301, 552 and 552a; 26 U.S.C. 6103, 7801 and 7802.

### ***Purpose(s):***

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This is a system for maintaining records to administer applicable laws and regulations concerning disclosure. It includes Disclosure Information Management System (DIMS) records.

***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) report apparent violations of law to appropriate law enforcement agencies; (3) disclose debtor information to a Federal payor 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) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (5) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings.

***Disclosures to consumer reporting agencies:***

Disclosures pursuant to 5 U.S.C. 552a(b)(12):

Disclosures 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 and electronic records in alphabetical or chronological order within subject categories and/or such automated or electronic record-keeping equipment as may be locally available. Accountings of disclosure of tax related records pursuant to 5 U.S.C.

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552a(c) or 26 U.S.C. 6103(p)(3) are posted to the Individual Master File and retrievable by Social Security Number, or to the Business Master File and retrievable by Employer Identification Number.

***Retrievability:***

Records are generally retrievable by name of individual, although category of record and chronological period may be necessary to retrieve some records. The social security number is necessary to access accountings of disclosure posted to the Individual Master File. The employer identification number is necessary for access to the Business Master File.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31.

***System manager(s) and address:***

Official prescribing policies and practices—Director, Office of Disclosure, National Office. Officials maintaining the system—Director, Office of Disclosure, National Office; Area Directors, and Internal Revenue Service Center/Campus Directors, or other official receiving or servicing requests for records. (See IRS appendix A for addresses.)

***Notification procedure:***

Requesters seeking to determine if accountable disclosures about them have been made should request an accounting of disclosure pursuant to 5 U.S.C. 552a(c) and 26 U.S.C. 6103(p)(3) of the Area Director for the area in which they reside. 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 Area Director for the area of residence or to the official believed to be maintaining the record of interest (See IRS appendix A for addresses.) This system contains some records of law enforcement activities which may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

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*Contesting record procedures:*

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

*Record source categories:*

Requests for disclosure, records being evaluated and processed for disclosure and related information from other systems of records. This system may contain investigatory material compiled for law enforcement purposes whose sources need not be reported.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 48.008**

### ***System name:***

Defunct Special Service Staff File Being Retained Because of Congressional Directive—  
Treasury/IRS.

### ***System location:***

National Office, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Individuals suspected of violating the Internal Revenue laws by the Special Service Staff before its discontinuation on August 23, 1973.

### ***Categories of records in the system:***

Internal Revenue Service 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; 26 U.S.C. 7801 and 7802.

### ***Purpose(s):***

This system of records was gathered and maintained by Congressional Directive to document violations of the Internal Revenue Laws by the Special Services Staff before its discontinuation.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. This file is no longer being used by the Internal Revenue Service. The Special Service Staff was abolished August 13, 1973. Records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose information to Congressional Committees and individuals making Freedom of Information requests pertaining to themselves.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records maintained alphabetically by individual and organization contained in vault at IRS National Office.

*Retrievability:*

Alphabetically by name.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00. No IRS official has access to these records except for retrieval purposes in connection with Congressional or Freedom of Information inquiries and litigation cases.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbook, IRM 1.15.2.1 through IRM 1.15.2.31. Initially retained solely for congressional committees' inquiries, these records are currently being retained because of their possible historical significance under Archival statutes. Consideration of their historical significance is in abeyance pending resolution of the Archivist right to access tax information under the Internal Revenue Code.

*System manager(s) and address:*

Director, Office of Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

*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.

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***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 National Director, Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. In addition, this System may contain some records provided by other agencies which are exempt from the access and contest provisions of the Privacy Act as published in the Notices of the Systems of Records for those agencies.

***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:***

Information from another agency's exempt system of records duplicated in this system of records retains the exempt status.

## **Treasury/IRS 49.001**

### ***System name:***

Collateral and Information Requests System—Treasury/IRS.

### ***System location:***

The central files for this system are maintained at the Office of the Assistant Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024. A corresponding system of records is separately maintained by the foreign posts located in: (1) Bonn, Germany; (2) Sydney, Australia; (3) London, England; (4) Mexico City, Mexico; (5) Ottawa, Canada; (6) Paris, France; (7) Rome, Italy; (8) Singapore and (9) Tokyo, Japan. Inquiries concerning this system of records maintained by the foreign posts should be addressed to the Assistant Commissioner (International).

### ***Categories of individuals covered by the system:***

United States Citizens, Resident Aliens, Nonresident Aliens.

### ***Categories of records in the system:***

Records of interviewing 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 Internal Revenue Service where some aspects on an investigation must be pursued in foreign countries pursuant to the various tax treaties 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; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

The purpose is to maintain a historical record of correspondence and background work regarding the subjects for future references within the stated retention time frames.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records.

*Retrievability:*

By taxpayer name.

*Safeguards:*

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of after three years.

*System manager(s) and address:*

Assistant Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

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This system of records may not be accessed for purposes of inspection or for contest of content of records.

*Contesting record procedures:*

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

*Record source categories:*

Records of examinations of taxpayers, interviews of witnesses, etc. where some aspects of an investigation must be pursued in foreign countries pursuant to various tax treaties between the United States and foreign governments.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.



## **Treasury/IRS 49.002**

### ***System name:***

Tax Treaty Information Management System-Treasury/IRS.

### ***System location:***

Office of the Director/Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

### ***Categories of individuals covered by the system:***

U.S. citizens, resident aliens, 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:***

Individual case files of taxpayers who request relief from double taxation or any other assistance that is pertinent to carrying out the provisions of income tax treaties.

### ***Authority for maintenance of the system:***

5 U.S.C. 301, 26 U.S.C. 7602, 7801, and 7802; applicable treaties.

### ***Purpose(s):***

To maintain records to monitor an inventory of individual case files of taxpayers who request competent authority assistance pursuant to the provisions of income tax treaties.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper, microfilm and electronic records.

*Retrievability:*

By taxpayer name.

*Safeguards:*

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records may be disposed of after six years.

*System manager(s) and address:*

Office of the Assistant Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

This system of records may not be accessed for purposes of inspection or for contest of content of the records.

*Contesting record procedures:*

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

*Record source categories:*

Requests for relief from double taxation.

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*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 49.003**

### ***System name:***

Financial Statements File-Treasury/IRS.

### ***System location:***

Compliance Area Director, Area 15, SBSE, 950 L'Enfant Plaza, SW., PROM level, Washington, DC 20024.

### ***Categories of individuals covered by the system:***

Taxpayers who submitted financial statements when interviewed overseas by Examination Branch employees.

### ***Categories of records in the system:***

Financial Statements.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

To verify income reported on individual tax returns during the course of an examination of that return.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records.

*Retrievability:*

By taxpayer's name.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of after two years.

*System manager(s) and address:*

Compliance Area Director, Area 15, SBSE, 950 L'Enfant Plaza, SW, Prom Level, Washington, DC 20024.

*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 Assistant Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

*Contesting record procedures:*

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

*Record source categories:*

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Overseas Examination branch employees.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 49.007**

### ***System name:***

Overseas Compliance Projects System-Treasury/IRS.

### ***System location:***

The central files for this system are maintained at the Office of the Assistant Commissioner (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024. A corresponding system of records is separately maintained by the foreign posts located in: (1) Bonn, Germany; (2) Sydney, Australia; (3) London, England; (4) Mexico City, Mexico; (5) Santiago, Chile; (6) Paris, France; (7) Rome, Italy; (8) Singapore and (9) Tokyo, Japan. Inquiries concerning this system of records maintained by the foreign posts should be addressed to the Compliance Area Director Appeals, SBSE.

### ***Categories of individuals covered by the system:***

United States Citizens, Resident Aliens, Nonresident Aliens.

### ***Categories of records in the system:***

Documents and factual data relating to: (1) Personal expenditures or investments not commensurate with known income and assets; (2) receipt of significant unreported income; (3) improper deduction of significant capital or personal living expenses; (4) failure to file required returns or pay tax due; (5) omission of assets or improper deduction or exclusion of items from state and gift tax returns.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

The purpose is to maintain documents and records of individuals residing abroad that contain information pertaining to the individual to determine proper tax liability.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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

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upon the compromised information; and (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records.

***Retrievability:***

By taxpayer name, social security number, or other identification number.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of after 3 years.

***System manager(s) and address:***

Compliance Area Director, Area 15, SBSE, 950 L'Enfant Plaza, SW., prom level, Washington, DC 20024.

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records.

***Contesting record procedures:***

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

*Record source categories:*

Documents and data relating to income and expense items concerning income, Estate and Gift tax returns.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 49.008**

### ***System name:***

International Correspondence System-Treasury/IRS.

### ***System location:***

This system is separately maintained by each one of the 13 overseas posts of the Office of the Assistant Commissioner (International) located in: (1) Berlin, Germany; (2) London, England; (3) Mexico City, Mexico; (4) Paris, France; (5) Rome, Italy; (6) Singapore and (9) Tokyo, Japan. Inquiries concerning this system of records maintained by the foreign posts should be addressed to the Office of the Director (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

### ***Categories of individuals covered by the system:***

United States Citizens, Resident Aliens, Nonresident Aliens.

### ***Categories of records in the system:***

Correspondence from taxpayers, foreign post personnel and the Office of the Director (International) headquarters offices in Washington, DC.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, and 7802.

### ***Purpose(s):***

The purpose of this of records is to control correspondence received from taxpayers concerning tax law and account related inquiries.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records.

*Retrievability:*

By taxpayer name.

*Safeguards:*

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Generally, records are disposed of after three years.

*System manager(s) and address:*

Director (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

*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 Director (International), 950 L'Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

*Contesting record procedures:*

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

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*Record source categories:*

Taxpayers and the Office of the Assistant Commissioner (International) foreign posts and headquarter's offices.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 50.001**

### ***System name:***

Employee Plans/Exempt Organizations Correspondence Control Records—Treasury/IRS.

### ***System location:***

National Office, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Requesters of letter rulings, and subjects of field office requests for technical advice and assistance and other correspondence, including correspondence associated with section 527 organization programs.

### ***Categories of records in the system:***

Contains the name, date, nature and subject of an assignment, and work history. Sub-systems include case files and section 527 records that contain the correspondence, internal memoranda, and related material. They also include digests of issues involved in proposed revenue rulings.

### ***Authority for maintenance of the system:***

26 U.S.C. 7801, 7802, and 7805.

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103 and 26 U.S.C. 6104 where applicable.

### ***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

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***Storage:***

Paper records, microfiche and magnetic media.

***Retrievability:***

Indexed by name.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 104 for Employee Plans/Exempt Organizations—National Office, IRM 1.15.2.17

***System manager(s) and address:***

Assistant Commissioner (Tax Exempt/Government Entity), 1111 Constitution Avenue, NW., Washington, DC 20224.

***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 Assistant Commissioner (Employee Plans/Exempt Organizations), 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

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

***Record source categories:***

Individuals requesting rulings or information and field offices requesting technical advice or assistance.

*Exemptions claimed for the system:*

None.

## **Treasury/IRS 50.003**

### *System name:*

Employee Plans/Exempt Organizations, Report of Significant Matters in Technical-Treasury/IRS.

### *System location:*

National Office, 1111 Constitution Avenue, NW., Washington, DC 20224.

### *Categories of individuals covered by the system:*

Individual subjects of letter ruling requests, technical advice requests etc., where a "Report of Significant Matter in Technical," has been prepared because of the presence of a matter significant to tax administration.

### *Categories of records in the system:*

Copies of "Reports of Significant Matter in Technical."

### *Authority for maintenance of the system:*

26 U.S.C. 7801, 7802, and 7805.

### *Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103 and 26 U.S.C. 6104 where applicable.

### *Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

#### *Storage:*

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Paper records.

***Retrievability:***

Indexed by name.

***Safeguards:***

Access controls will not be less than those provided for by Managers Security Handbook, IRM 1(16)12 and the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Control Schedule 104 for Employee Plans/Exempt Organizations—National Office, IRM 1.15.2.17

***System manager(s) and address:***

Assistant Commissioner, (Tax Exempt/Government Entities), 1111 Constitution Avenue, NW., Washington, DC 20224.

***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 Assistant Commissioner, (Employee Plans/Exempt Organizations), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

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

***Record source categories:***

Individual subjects of letter ruling requests, technical advice requests, etc., where a "Report of Significant Matter in EP/EO" has been prepared.

***Exemptions claimed for the system:***

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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 IRS Appendix A for addresses of IRS offices.)

### ***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(s):***

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:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of return and return information may be made only as provided by 26 U.S.C. 6103.

***Policies and practices for storing, retrieving, accessing, Retaining and Disposing of records in the system:***

***Storage:***

Paper and electronic.

***Retrievability:***

Data is retrieved 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:***

Only persons authorized by law will have access to these records. Security standards will not be less than those published in IRM 2.1.10, Automated Information Systems Security Handbook, and IRM 1.16.2, Manager's Security Handbook.

***Retention and disposal:***

Records are maintained in accordance with Records Management and Disposition policy, IRM 1.15. The Records Control Schedule for TE/GE is published in IRM 1.15.24, and the disposition guidance is located in 1.15.3.

***System manager(s) and address:***

Commissioner, TE/GE, 1111 Constitution Avenue NW., Washington, DC 20224.

***Notification procedure:***

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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 USC 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.

### ***System location:***

Internal Revenue Service, 477 Michigan Avenue, Detroit, Michigan.

### ***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 action against Internal Revenue Service (IRS) employees or contractors or the employees' or contractors' immediate family members, or forcible interference of any officer, government contractor or employee while discharging the official duties at his/her position. This includes individuals designated as potentially dangerous taxpayers (PDTs), based on reliable evidence or information, from IRS employees or otherwise furnished to the IRS or the Treasury Inspector General for Tax Administration (TIGTA), that fit 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 Internal Revenue Service employees specifically, or against Federal employees generally where advocating such violence could reasonably be understood to threaten the safety of Service 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; (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. (6) These records also include individuals who have threatened suicide and individuals who have filed or threatened to file a frivolous civil or criminal legal action (including liens, civil complaints in a court, and criminal charges) against any IRS employee.

### ***Categories of records in the system:***

(1) Documents reporting the incident; (2) Documentary evidence of the incident (i.e. threatening correspondence, copies of liens and legal actions); (3) Documentation of investigation of incident, with possible report of investigation, statements, affidavits, and related tax information; (4) Records of any legal action resulting from the incident; (5) Local police records of individual named in the incident, if such records are requested or

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otherwise provided during investigation of the incident; (6) FBI record of individual named in the incident, if such records are requested or otherwise provided during investigation of the incident; (7) 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; (8) Correspondence regarding the reporting of the incident, referrals for investigation, investigation of the incident; and result of investigation (i.e. designation as potentially dangerous taxpayer, or other designation to alert IRS employees or contractors to approach the individual with caution).

*Authority for maintenance of the system:*

5 U.S.C. 301; 26 U.S.C. 7801 and 7803.

*Purpose(s):*

This system of records documents reports by Internal Revenue Service employees of attempts by taxpayers to obstruct or impede Internal Revenue Service employees, contractors, or other law enforcement personnel in the performance of their official duties, investigations into the matters reported, and conclusions as to whether the taxpayers should be considered potentially dangerous taxpayers or should otherwise be approached with caution by employees or contractors of the Internal Revenue Service or any other law enforcement organization.

*Routine uses of records maintained in the system, including categories of users and the purposes of such use:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns or return information may be used to:

(1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of a civil or criminal law or regulation;

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(2) Disclose information to a Federal, State, or local agency maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body, before which the agency is authorized to appear when: (a) The agency, or (b) any employee of the agency in his or her official capacity, or (c) any employee of the agency, in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that the litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary and not otherwise privileged;

(4) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(5) Provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings, and

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to an investigation of the incident reported in the record; (7) Provide information to a government contractor to alert the contractor that a taxpayer may be potentially dangerous.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper, or magnetic or electronic media.

*Retrievability:*

By name of individual to whom the record applies, by name of Internal Revenue Service employee reporting an incident, by identification number of the individual to whom the record pertains, by subject or incident involved, and/or by case number.

*Safeguards:*

Access controls will not be less than those provided by the Physical Security Handbook, IRM 1.16 and the Automated Information System Security Handbook, IRM 2.10. The records are accessible to employees of the Office of Employee Protection and to personnel of the Treasury Inspector General for Tax Administration, all on a need-to-

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know basis, and all of whom have been the subject of a background investigation. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols which are periodically changed; these terminals are accessible only to authorized persons.

***Retention and disposal:***

Records are maintained in accordance with IRM Handbook No. 1.15.

***System manager(s) and address:***

Chief, Office of Employee Protection, Internal Revenue Service, 477 Michigan Avenue, Detroit, Michigan.

***Notification procedure:***

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

***Record access procedures:***

This system is exempt and may not be accessed for purposes of inspection or for contest of content of records.

***Contesting record procedures:***

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

***Record source categories:***

Department of the Treasury personnel and records, newspapers and periodicals, taxpayers (witnesses and informants), state and local government agency personnel and records, and anonymous individuals. This system of records may also contain investigatory material compiled for criminal 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), (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 70.001**

### *System name:*

Individual Income Tax Returns, Statistics of Income—Treasury/IRS.

### *System location:*

Primary—Detroit Computing Center; Secondary—(a) Internal Revenue Service, Statistics of Income Branch, National Office; (b) Treasury Department, Office of Tax Analysis; (c) Treasury Department, Office of Economic Modeling and Computer Applications; (d) Federal Records Centers; (e) Congress of the United States, Joint Committee on Taxation. (See IRS appendix A for addresses.)

### *Categories of individuals covered by the system:*

Taxpayers selected for an annual statistical sample.

### *Categories of records in the system:*

Sources of income, exemptions, deductions, income tax, and tax credits, as reported on Forms 1040, 1040A and 1040EZ U.S. Individual income tax return. The records are used to prepare and publish annual statistics, with respect to the operations of the tax laws and for special statistical studies and compilations. The statistics, studies, and compilations are designed so as to prevent disclosure of any particular taxpayer's identity.

### *Authority for maintenance of the system:*

26 U.S.C. 6108.

### *Routine uses of records maintained in the system, including categories of users and the purposes of such uses:*

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103.

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*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

Each magnetic tape record is identified by social security number and a unique document locator number assigned by the Internal Revenue Service. Those with sole proprietorship income, in addition, contain employer identification number, if reported by the taxpayer.

*Safeguards:*

Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Records are maintained in accordance with Records Disposition Handbook, IRM 1.15.2.1 through IRM 1.15.2.31. Input records are disposed of after publication of the statistics, except for input records for high income taxpayers for tax years prior to 1967 which are disposed of after 40 years. Output records are retained as long as they are needed.

*System manager(s) and address:*

Director, Research and Analysis, Statistics of Income, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

*Record access procedures:*

This system of records may not be accessed for purposes of inspection or for contest of content of records.

*Contesting record procedures:*

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

*Record source categories:*

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Primary: Forms 1040, 1040A, and 1040EZ, U.S. Individual Income Tax Returns.  
Secondary: Form SS-5, Application for a social security number.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.001**

### ***System name:***

Chief Counsel Criminal Tax Case Files. Each Regional Counsel Office and Area Counsel Office maintains one of these systems. The Office of the Assistant Chief Counsel (Criminal Tax) maintains one of these systems. The information in this notice applies to all 62 offices—Treasury/IRS.

### ***System location:***

The addresses of the National Office, each Regional Counsel Office and each Area Counsel Office are listed in the Appendix. (See IRS Appendix A.) Categories of individuals covered by the system:

(1) Taxpayers and related parties against whom tax-related criminal recommendations have been made. (2) Taxpayers and related parties on whom advice has been requested concerning investigation for tax-related offenses. (3) Persons who have filed petitions for the remission or mitigation of forfeitures or who are otherwise directly involved as parties in forfeiture matters, judicial or administrative.

### ***Categories of records in the system:***

(1) Internal Control Records. (2) Legal and administrative files including investigative reports.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than return and return information may be used to: (1) Disclose

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information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Records are retrievable by the name of the person to whom they apply.

***Safeguards:***

Records are locked up during nonworking hours and during periods when the work area is vacant. Access is strictly controlled and limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

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Legal files are generally retired to the Federal Records Center (FRC) one year after they are closed. The FRC will retain "significant case" files an additional 19 years and dispose of them 20 years after they are closed. Other legal files are retained in the FRC 4 years after they are transferred to the FRC and disposed of 5 years after they are closed. Duplicate National Office monitoring files are destroyed immediately upon notification that the field has closed its file. National Office unjacketed case files (e.g., appeals for which no monitoring files exist: FOIA requests, search warrants, formal technical advice and miscellaneous legal opinions) are retained for ten years after closing. National Office original centralized grand jury files and administrative case files are maintained indefinitely. Files transferred from other functions are returned to the source when no longer needed.

*System manager(s) and address:*

Each Regional Counsel is the system manager of the systems in his or her Region. The Assistant Chief Counsel (Criminal Tax) is the system manager of the National Office system. The addresses are in the Appendix. (See IRS Appendix A.)

*Notification procedure:*

This system of records may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or 552a(j)(2).

*Record access procedures:*

This system of records may not be accessed for the purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or 552a(j)(2).

*Contesting record procedures:*

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

*Record source categories:*

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, and foreign governments; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the Internal Revenue Service.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.002**

### ***System name:***

Chief Counsel Disclosure Litigation Case Files—Treasury/IRS.

### ***System location:***

Office of the Assistant Chief Counsel (Disclosure and Privacy Law), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Persons who communicate with the Service regarding disclosure matters or who are involved with a disclosure issue involving the Service, or who are the subjects of investigations made by the Internal Security Division if their cases are referred to Disclosure Litigation for criminal violations of disclosure laws.

### ***Categories of records in the system:***

(1) Legal Case and Administrative Case Files; (2) Internal Control Records.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent information to appropriate Federal, State, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for

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enforcing or implementing, a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Legal case and administrative case files: Paper records. Internal control records: Paper records and magnetic media.

***Retrievability:***

Records are retrievable by the name of the person to whom they apply, cross-referenced third parties, issues, attorneys assigned, and by case number.

***Safeguards:***

A background investigation is made on personnel. Offices are located in a security area. Access to keys to these offices is restricted. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Legal files are generally retired to the Federal Records Center (FRC) 1 year after they are closed. "significant case" files are retained an additional 29 years and disposed of 30

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years after they are closed. Other legal files are retained in the FRC 5 years after they are transferred to the FRC and disposed of 6 years after they are closed. Other records are retained in the Division for the same time periods as described above.

*System manager(s) and address:*

Assistant Chief Counsel (Disclosure Litigation), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

*Notification procedure:*

This system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a (d)(5) and/or (k)(2).

*Record access procedures:*

This system may not be accessed for purpose of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a (d)(5) and/or (k)(2).

*Contesting record procedures:*

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

*Record source categories:*

Persons who communicate with the agency regarding disclosure matters; Department of Treasury employees; State, local, and foreign governments; other Federal agencies; witnesses; informants; parties to disputed matters of fact or law.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.003**

### ***System name:***

Chief Counsel General Administrative Systems. Each of the 7 Regional Counsel Offices and 54 Area Counsel Offices, each of the 10 functions in the National Office, the Office of the Chief Counsel, and the Office of the Deputy Chief Counsel, the Offices of the Associate Chief Counsels (Enforcement Litigation), (International), (Domestic), (Finance and Management), and (Employee Benefits and Exempt Organizations) maintain a General Administrative System. This notice applies to all 78 of these offices- Treasury/IRS.

### ***System location:***

The location of these systems are listed in the Appendix. (See IRS Appendix A.)

### ***Categories of individuals covered by the system:***

(1) Past, present and prospective employees of the Office of Chief Counsel. (2) Tax Court Witnesses.

### ***Categories of records in the system:***

(1) Employee Performance Folders and employee records other than Official Personnel Files of the Office of Personnel Management and the Merit Systems Protection Board. (2) Time cards and attendance rosters. (3) Financial records such as travel expenses, Notary Public expenses, moving expenses, expenses of Tax Court witnesses and miscellaneous expenses. (4) Employee recruiting records.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose information to the Office of Personnel Management and the Merit Systems Protection Board for appropriate Personnel actions; (3) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (4) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (5) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (6) disclose information to foreign governments in accordance with formal or informal international agreements; (7) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (8) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (9) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (10) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

Records are generally retrievable by the name of the person to whom they apply.

*Safeguards:*

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Records are updated periodically to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Each Regional Counsel is the system manager of the systems in his or her Region. Each Assistant Chief Counsel is the system manager of the system in his or her function. The Chief Counsel, the Deputy Chief Counsel and the Associate Chief Counsels (Enforcement Litigation), (Domestic), (International), (Finance and Management), and (Employee Benefits and Exempt Organizations) are the system managers of the system in each of their Offices. (See IRS appendix A for addresses.)

***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 Regional Counsel of the Region in which the records are located or the Assistant Chief Counsel (Disclosure Litigation) in the case of records in the National Office. The addresses are listed in the Appendix. Information leading to the identity of a confidential source is exempt pursuant to 5 U.S.C. 552a(k)(5).

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Employees, Department of Treasury personnel; Tax Court witnesses; Office of Personnel Management and Merit Systems Protection Board; other Federal agencies; State, local, and foreign governments; references; former employers.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.

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## **Treasury/IRS 90.004**

### ***System name:***

Chief Counsel General Legal Services Case Files. Each of the seven Regional Counsel Offices and the National Office maintain a General Legal Services Case File System. The information in this notice applies to all eight of the offices-Treasury/IRS.

### ***System location:***

The addresses of Counsel offices are listed in the appendix. (See IRS appendix A.)

### ***Categories of individuals covered by the system:***

Persons involved in litigation, actions, investigations or cases falling within the jurisdiction of the General Legal Services function including persons (1) who are parties in personnel matters, as well as discrimination and labor management relations matters, of the Internal Revenue Service, Chief Counsel's Office or, in some instances, other agencies in the Treasury Department; (2) who are parties in practitioner actions under the jurisdiction of the Director of Practice or the Joint Board of Actuaries; (3) who are parties in procurement matters and under the Federal Claims Collection Act (as amended by the Debt collection Act); (4) who are parties in litigation or administrative claims involving alleged violations of the United States Constitution, the Federal Tort Claims Act, the Military Personnel and Civilian Employee Compensation Act, relief of accountable officers for loss of Government funds, claims or suits for rewards, acts of officers or employees acting within the scope of their employment, or official acts of officers or employees not directly relating to Federal tax issues but relating to the Internal Revenue Service; (5) who are parties in miscellaneous matters referred to the General Legal Service; (6) who are the subjects of investigations made by the Internal Security Division if the case is referred to General Legal Services (7) who are officials of the Internal Revenue Service and Chief Counsel's Office required to file a Financial Disclosure Statement under the Ethics in Government Act of 1978; (8) who have corresponded regarding a matter under consideration within General Legal Services .

### ***Categories of records in the system:***

(1) Legal case and administrative case files. (2) Internal control cards. (3) Correspondence files.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

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To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purposes of litigating an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (10) provide information to the Director of Practice and Joint Board of Actuaries in practitioner disciplinary matters; (11) provide information to the Office of Personnel Management in personnel, discrimination and labor management matters; (12) provide 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; (13) provide information to the Merit Systems Protection Board, including its Special Counsel, in Personnel, Discrimination, and Labor Management matters; (14) provide information to the Equal Employment Opportunity Commission in Personnel, Discrimination, and Labor Management matters; (15) provide information to the General Services Administration in property management matters; (16) provide information to the Administrative Assistant

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of the Executive Resources Board as to Financial Disclosure Statements, who makes the statements available to the public as required by law; (17) provide information to other federal agencies for the purpose of effectuating inter-agency salary offset or inter-agency administrative offset; (18) provide information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethical matters.

*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 magnetic media.

*Retrievability:*

Records are retrievable by the name of the person to whom they apply. If more than one person is involved in a given case then it is generally retrievable only by the first named person.

*Safeguards:*

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Legal files are generally retired to the Federal Records Center (FRC) 1 year after the cases are closed. The FRC will retain "significant case" files an additional 19 years and dispose of them 20 years after they are closed. Other legal files are retained in the FRC 4 years after they are transferred to the center and disposed of 5 years after they are closed. Other records are retained for the same time periods described above.

*System manager(s) and address:*



Each Regional Counsel is the system manager of the system in his or her Region. The Assistant Chief Counsel (General Legal Services) is the system manager of the National Office system. The addresses are in the Appendix. (See IRS Appendix A.)

***Notification procedure:***

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

***Record access procedures:***

This system of records may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

***Contesting record procedures:***

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

***Record source categories:***

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, and foreign governments; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the Internal Revenue Service.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.005**

### ***System name:***

Chief Counsel General Litigation Case Files. Each Regional Counsel Office and each Area Counsel Office maintains one of these systems. The National Office maintains one of these systems. The information in this notice applies to all 62 offices—Treasury/IRS.

### ***System location:***

The addresses of the Counsel offices are listed in the Appendix. (See IRS Appendix A.)

### ***Categories of individuals covered by the system:***

(1) Taxpayers or other individuals involved in matters referred to the General Litigation function including: (a) Taxpayers with outstanding tax liabilities or with potential outstanding tax liabilities; (b) persons from whom information is being sought (summons); (c) persons requesting information (disclosure); (d) present or former Internal Revenue Service employees who are being or may be sued in connection with their duties or who have been called upon to testify in private litigation; (e) persons who are or may be liable to the United States on non-tax claims; (f) persons who have submitted offers in compromise of federal taxes. (2) Persons who have corresponded regarding a matter under consideration within the General Litigation function.

### ***Categories of records in the system:***

(1) Legal and Administrative Files. (2) Internal Control Records. (3) Offer in Compromise Files. (4) Correspondence Files.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Provide information to other Federal agencies holding funds of taxpayer for the purpose of collecting a liability owed by the taxpayer; (2) disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (3) provide information to State and local taxing authorities for the purpose of enforcing Federal tax laws; (4) provide information to Federal, state and local regulatory authorities for purposes of SB/SE, W&I, LMSB of Federal taxes; (5) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (6) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (7) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (8) disclose information to foreign governments in accordance with formal or informal international agreements; (9) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (10) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (11) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (12) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

All records are retrievable by the name of the persons to whom they apply. Some internal control records are retrievable by names of taxpayers and related taxpayers, attorneys assigned, subject matter, and certain key administrative dates.

***Safeguards:***

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Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

National Office, Regional, and Area counsel legal files are generally retired to the Federal Records Center (FRC) one year after they are closed. The FRC will retain "significant case" files an additional 24 years and dispose of them 25 years after the cases are closed. Other legal files are retained in the FRC 9 years after they are transferred to the Center and disposed of 10 years after they are closed. Other records are retained in the Division for the same time periods described above. Files transferred from other functions are returned to the source when no longer needed.

***System manager(s) and address:***

Each Regional Counsel is the system manager of the systems in his or her Region. The Assistant Chief Counsel (General Litigation) is the system manager of the National Office system. The addresses are in the Appendix. (See IRS appendix A.)

***Notification procedure:***

Most of the records in this system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

***Record access procedures:***

This system may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

***Contesting record procedures:***

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

***Record source categories:***

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, and foreign governments; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the Internal Revenue Service.

***Exemptions claimed for the system:***

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This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.007**

### ***System name:***

Chief Counsel Legislation and Regulations Division, Employee Plans and Exempt Organizations Division, and Associate Chief Counsel (Technical and International) Correspondence and Private Bill Files-Treasury/IRS.

### ***System location:***

Legislation and Regulations Division, Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, Washington DC 20224; Employee Plans and Exempt Organizations Division and Associate Chief Counsel (Technical and International), same address.

### ***Categories of individuals covered by the system:***

(1) Persons who have corresponded to the Service, the Department of the Treasury, the White House or Members of Congress regarding a matter in which the Legislation and Regulations Division or the Employee Plans and Exempt Organizations Division was asked to draft a reply. (2) Persons on whose behalf private relief bills were introduced in Congress involving tax related matters.

### ***Categories of records in the system:***

(1) Correspondence Files; (2) Private Relief Bill Legal Files; (3) Internal Control Records.

### ***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:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

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Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. These records and information in these records may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (10) provide information to the agency or individual who directed correspondence to the Legislation and Regulations Division for the Division to draft a response.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

Correspondence files are retrievable by the name of the individual who initiated the correspondence. Private Relief Bill files are retrievable by the H.R. or S. number for each Congress.

*Safeguards:*

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized

personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Correspondence files are generally disposed of after 3 years. Private Relief Bill files are periodically updated to reflect changes and are maintained as long as needed. Internal control records are generally disposed of after 2 years or when no longer useful. Auth: IRM 1(15)59.

***System manager(s) and address:***

Associate Chief Counsel, TE/GE, and Associate Chief Counsel International 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 to the Director of the Disclosure Litigation Division. The address is listed in the Appendix. (See IRS appendix A.)

***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 addressed to the Director of the Disclosure Litigation Division. The address is listed in the Appendix. (See IRS appendix A.)

***Contesting record procedures:***

See Access above.

***Record source categories:***

Persons who initiate correspondence referred to the Legislation and Regulations Division; Congressional documents; taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; state, local, and foreign governments; witnesses; informants.

***Exemptions claimed for the system:***

None.



## **Treasury/IRS 90.009**

### ***System name:***

Chief Counsel Field Services Case Files. Each Regional Counsel Office and each Area Counsel Office maintains one of these systems. The National Office maintains one of these systems. The information in this notice applies to all 62 offices-Treasury/IRS.

### ***System location:***

The addresses of the National Office, each Area Counsel Office, Area. (See IRS Appendix A.)

### ***Categories of individuals covered by the system:***

(1) Taxpayers who have filed petitions with the Tax Court or suits for refunds of Federal taxes. (2) Taxpayers upon whom the issuance of a statutory notice is or was contemplated whose case has been referred to the Tax Litigation function. (3) Taxpayers who are the subject of formal or informal advisory opinions during the investigative stage of the case or while under administrative processing. (4) Persons who have corresponded regarding a matter under consideration within the Tax Litigation function.

### ***Categories of records in the system:***

(1) Legal Case and Administrative Case Files. (2) Internal Control Records. (3) Correspondence Files.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements. (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2, which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Records are retrievable by the name of the person to whom they apply.

***Safeguards:***

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

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Legal files are generally retired to the Federal Records Center (FRC) one year after they are closed. The FRC will retain "significant case" files an additional 29 years and dispose of them 30 years after they are closed. Other legal files are retained in the FRC 9 years after they are transferred to the Center and disposed of 10 years after they are closed. Other records are periodically updated to reflect changes and maintained as long as needed. Files transferred from other functions are returned to the source when no longer needed.

*System manager(s) and address:*

Each Area Counsel is the system manager of the systems in his or her Region. The Assistant Chief Counsel (Field Services) is the system manager of the National Office system. The addresses are in the Appendix. (See IRS Appendix A.)

*Notification procedure:*

This system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Record access procedures:*

This system may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Contesting record procedures:*

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

*Record source categories:*

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, and foreign governments; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the Internal Revenue Service.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.010**

### ***System name:***

Digest Room Files Containing Briefs, Legal Opinions, and Digests of Documents Generated Internally or by the Department of Justice Relating to the Administration of the Revenue Laws-Treasury/IRS.

### ***System location:***

Office of the Associate Chief Counsel (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Taxpayers who have sought Internal Revenue Service rulings and/or legal opinions on tax problems and those whose cases are being or have been adjudicated.

### ***Categories of records in the system:***

(1) Internal Control Records; (2) Briefs; (3) Legal Opinions.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to Justice Department personnel for research purposes; (2) disclose pertinent information to appropriate Federal, State, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing, or implementing, a statute,

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rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

Records are retrievable by the name of the person to whom they apply.

*Safeguards:*

Records are kept in a secured area. Access is limited to authorized personnel. Users of the system must show IRS identification and sign a register each time the room is used. Background checks are made on employees. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Briefs, legal opinions, and digests are retained indefinitely.

*System manager(s) and address:*

Associate Chief Counsel, (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

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*Notification procedure:*

This system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Record access procedures:*

This system may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Contesting record procedures:*

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

*Record source categories:*

Department of Treasury personnel; Department of Justice personnel; taxpayers and their representatives; other Federal agencies; witnesses; informants; State, local, and foreign governments; parties to disputed matters of fact and law; other persons who communicate with the Internal Revenue Service.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.011**

### ***System name:***

Attorney Recruiting Files—Treasury/IRS.

### ***System location:***

Office of the Associate Chief Counsel (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Persons who have applied for attorney positions with the Office of Chief Counsel, both National Office and field.

### ***Categories of records in the system:***

Attorney Files and lists of eligible applicants; Internal Control Records.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of

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civil or criminal law or regulations; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation; (10) provide information to the Office of Personnel Management and Merit System Protection Board for appropriate personnel actions.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Applicant files and internal control records: paper records and magnetic media.

*Retrievability:*

Records are retrievable by the name of the person to whom they apply.

*Safeguards:*

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

The attorney applicant files and other records are periodically updated to reflect changes and maintained as long as needed.

*System manager(s) and address:*

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Associate Chief Counsel (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

***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 Assistant Chief Counsel (Disclosure Litigation), Internal Revenue Service, 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:***

See "Record access procedures" above.

***Record source categories:***

Applicants, Department of Treasury Personnel; Office of Personnel Management; other Federal agencies; State, local, and foreign governments; references, former employers.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.013**

### ***System name:***

Legal Case Files of the Chief Counsel, Deputy Chief Counsel and Associate Chief Counsels-Treasury/IRS.

### ***System location:***

Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Persons whose cases at one time involved important issues or unusual circumstances which were brought to the attention of the above persons (or their predecessors).

### ***Categories of records in the system:***

Legal case files which include internal control records of such case files of both the persons currently holding the above positions and those who previously held such positions.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice for the purpose of litigating an action or seeking legal advice; (2) disclose pertinent information to appropriate Federal, State, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for

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enforcing, or implementing, a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Records pertaining to individuals are retrievable by the name of the person to whom they apply.

***Safeguards:***

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

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Chief Counsel, Deputy Chief Counsel, or the Associate Chief Counsels, respectively, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

*Notification procedure:*

This system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Record access procedures:*

This system may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2).

*Contesting record procedures:*

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

*Record source categories:*

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies; State, local, and foreign governments; other persons who communicate with the Internal Revenue Service.

*Exemptions claimed for the system:*

This system has been designated as exempt from certain provisions of the Privacy Act.

## **Treasury/IRS 90.015**

### ***System name:***

Reference Records of the Library in the Office of Chief Counsel—Treasury/IRS.

### ***System location:***

Office of the Associate Chief Counsel (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

(1) Taxpayers who have sought Congressional tax relief by means of a Private Bill. (2) IRS employees who charge out books.

### ***Categories of records in the system:***

(1) Numerical and alphabetical listing of Private Relief Bill and files related to the Bill. (2) Charge cards and inter-library loan forms.

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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.

Records may be used to: (1) Disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (2) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence,

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disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (3) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (4) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (5) provide 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) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Paper records and magnetic media.

***Retrievability:***

Records are retrievable by the name of the individual to whom they pertain and Private Bill material can also be retrieved by H.R. or S. number.

***Safeguards:***

Although access is limited to authorized individuals, this material would be available to any person through a Freedom of Information Act request. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Records are regularly updated. If the library materials to which the references pertain are no longer in the library SB/SE, W&I, LMSB, the reference cards are destroyed.

***System manager(s) and address:***

Associate Chief Counsel (Finance and Management), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW., Washington, DC 20224.

***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,

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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 Assistant Chief Counsel (Disclosure and Privacy Law), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Material to which reference information pertains.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 90.016**

### ***System name:***

Counsel Automated Tracking System (CATS) Records—Treasury/IRS.

### ***System location:***

Computer Records: Detroit Computing Center, 1300 John C. Lodge Drive, Detroit, Michigan 48226.

### ***Categories of individuals covered by the system:***

(1) Taxpayers who initiated suits for refund in area courts or the Claims Court.(2) Taxpayers who have filed petitions with the United States Tax Court. (3) Taxpayers who have requested rulings from the Service in those cases in which the request has been referred to the Office of Chief Counsel for a legal opinion. (4) Taxpayers who have been involved in litigation concerning the SB/SE, W&I, LMSB of taxes. (5) Taxpayers whose cases were the subject of technical advice.

### ***Categories of records in the system:***

Skeletal legal files and Indexes (including taxpayer name; uniform issue list number; key dates; subject matter; name of attorney and office handling the case; and miscellaneous remarks.)

### ***Authority for maintenance of the system:***

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

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose

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information to the Department of Justice for the purpose of litigating an action, seeking legal advice, or for research purposes; (2) disclose pertinent 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 disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, State, or local agency, maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to officials of labor organizations recognized under 5 U.S.C. Chapter 71 when relevant and necessary to their duties of exclusive representation; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

***Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:***

***Storage:***

Skeletal legal files and indexes are stored on magnetic media. Input documents are on paper. The CATS system also allows access by interactive terminal.

***Retrievability:***

Records are retrievable by legal jacket number, the name of the person to whom they apply, and by name of the attorney to whom the cases are assigned.

***Safeguards:***

Access is limited to employees who have a need for such records in the course of their work. Background checks are made on employees. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Passwords are required in the Counsel Automated Tracking System to access system information. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

***Retention and disposal:***

Records are maintained in accordance with Records Disposition Handbooks, IRM 1.15.2.1 through IRM 1.15.2.31. Magnetic media will be periodically updated to reflect changes and maintained as long as needed.

***System manager(s) and address:***

Associate Chief Counsel (Finance and Management), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Notification procedure:***

Most of the records in this system may not be accessed for purposes of determining if the records pertain to a particular individual as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2). An individual who wishes to determine whether the system contains any records pertaining to himself which are not exempt may address inquiries to the Assistant Chief Counsel (Disclosure Litigation), 1111 Constitution Avenue, NW., Washington, DC 20224.

***Record access procedures:***

Most of the records in this system may not be accessed for purposes of inspection or for contest of content of records as the records are exempt under 5 U.S.C. 552a(d)(5) and/or (k)(2). Individuals seeking access to any record which is not exempt, 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 Assistant Chief Counsel (Disclosure Litigation) whose address is listed above. Taxpayers seeking to adjust records which affect the determination of a tax assessment or the balance due, should utilize existing procedures for doing so, as substantive tax matters are not subject to the amendment provisions of the Privacy Act.

***Contesting record procedures:***

See "Record access procedures" above.

***Record source categories:***

Taxpayers and their representatives; Department of Treasury personnel; other Federal agencies, State, local, and foreign governments; witnesses; informants; parties to disputed matters of fact or law; other persons who communicate with the Internal Revenue Service.

***Exemptions claimed for the system:***

This system has been designated as exempt from certain provisions of the Privacy Act.

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## **Treasury/IRS 90.017**

### ***System name:***

Correspondence Control and Records, Associate Chief Counsel (Technical and International)—Treasury/IRS.

### ***System location:***

National Office (See IRS appendix A.)

### ***Categories of individuals covered by the system:***

Individual subjects of letter rulings, technical advice, memorandum and other correspondence from the Office of the Associate Chief Counsel (Technical and International).

### ***Categories of records in the system:***

Cards, disks and tapes containing taxpayer names, date of correspondence, issue, and related information, including in some cases the conclusions reached, and related letter ruling, technical advice, memorandum and other correspondence files.

### ***Authority for maintenance of the system:***

5 U.S.C. 301, 26 U.S.C. 7801, 7802, 7602, 7805(a).

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. These records and information in these records may be used to: (1) Disclose information to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation, and in connection with requests for legal advice; (2) disclose pertinent information to appropriate Federal, State, local or foreign agencies

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responsible for investigating or prosecuting the violations of, or for enforcing or implementing, a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulation; (3) disclose information to a Federal, State, or local agency maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit; (4) disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosure to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena, or in connection with criminal law proceedings; (5) disclose information to foreign governments in accordance with formal or informal international agreements; (6) provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (7) provide information to the news media in accordance with guidelines contained in 28 CFR 50.2 which relate to an agency's functions relating to civil and criminal proceedings; (8) provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114; (9) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records, magnetic media, and tapes.

*Retrievability:*

Indexed by name and control number.

*Safeguards:*

Safeguards will not be less than those provided by the Physical and Document Security Handbook, IRM 1(16)41, and the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

Cards, disks and tapes are periodically updated and maintained as long as needed. Related files are destroyed or retired over varying numbers of years as specified in the Records Control Schedule, IRM 1.15.2.1 (10).

*System manager(s) and address:*

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Associate Chief Counsel (Technical and International), National Office. (See IRS appendix A.)

***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 to the Associate Chief Counsel (Technical and International), National Office. (See IRS appendix A.)

***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 addressed to the Associate Chief Counsel (Technical and International), National Office. (See IRS Appendix A.)

***Contesting record procedures:***

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

***Record source categories:***

Individual subjects of letter rulings, technical advice memorandums, and other correspondence, field office personnel.

***Exemptions claimed for the system:***

None.

## **Treasury/IRS 90.018**

### ***System name:***

Expert Witness Library—Treasury/IRS.

### ***System location:***

Office of the Assistant Chief Counsel (Field Services) Office of the Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

### ***Categories of individuals covered by the system:***

Potential expert witnesses for tax litigation in a variety of areas of expertise.

### ***Categories of records in the system:***

Names, addresses, and phone numbers of expert witnesses who have been used either by IRS or taxpayers in litigation. The library also contains evaluations of the performance of each expert, copies of transcripts where experts have testified and copies of the experts' reports.

### ***Authority for maintenance of the system:***

5 U.S.C. 301; 26 U.S.C. 7602, 7801, 7802, and 7805(a).

### ***Routine uses of records maintained in the system, including categories of users and the purposes of such uses:***

To appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) 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 (3) 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 of returns and return information may be made only as provided by 26 U.S.C. 6103. Records other than returns and return information may be used to: (1) Disclose information to the Department of Justice in connection with requests for legal advice; (2) disclose information to a Federal, state, or local agency maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's or the bureau's

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hiring or retention of an individual, or issuance of or retention of a security clearance, license, contract, grant, or other benefit; (3) disclose relevant, non-privileged information to a court, magistrate, or administrative tribunal, including the presentation of evidence, disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, in response to a subpoena where relevant or potentially relevant to the proceeding; (4) provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains; (5) provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

*Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:*

*Storage:*

Paper records and magnetic media.

*Retrievability:*

Indexed by name and subject matter expertise.

*Safeguards:*

Access is limited to employees who have a need for such records in the course of their work. Furthermore, access to the paper files is controlled by a designated attorney in the Tax Shelter Branch. Access to the expert witness library indices on magnetic media are controlled by the Tax Shelter Branch. The Tax Shelter Branch is locked during nonworking hours. All facilities where records are stored have access limited to authorized personnel or individuals in the company of authorized personnel. Background checks are made on employees. Access controls will not be less than those provided by the Automated Information System Security Handbook, IRM 2(10)00.

*Retention and disposal:*

The records will be periodically updated to reflect changes and maintained as long as needed.

*System manager(s) and address:*

Assistant Chief Counsel (Field Services), Internal Revenue Service, Office of Chief Counsel, 1111 Constitution Avenue, NW, Washington, DC 20224.

*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,

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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 Assistant Chief Counsel (Disclosure Litigation), Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

***Contesting record procedures:***

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

***Record source categories:***

Attorneys working for the IRS and expert witnesses themselves.

***Exemptions claimed for the system:***

None.



## **IRS Appendix A—Addresses of System Locations**

This appendix contains the addresses of Treasury/IRS system locations along with the title of the principal system manager(s) at each location. Other system managers at these locations are individually noted in the text of the system notices. Generally, inquiries under Treasury/IRS systems should be addressed to the office where the records in question are located. For Area Office records, this would be the office with jurisdiction over the area where the individual resides. For Internal Revenue Service Center/Campus records, this would be the service center/campus where the individual files Federal income tax returns.

The Internal Revenue Service has been reorganized and the following divisions serve their respective customers:

Wage and Investment—individual taxpayers; Large and Mid Size Business-taxpayers who are large and mid-size businesses;

Tax Exempt/Government Entities—taxpayers who are tax-exempt/government entities;

Small Business/ Self Employed—small business taxpayers and self-employed taxpayers.

### *National Office Internal Revenue Service*

Chief, Equal Employment Opportunity and Diversity

Chief, Communications and Liaison

Chief Information Officer

Assistant Commissioner (Employee Plans and Exempt Organizations)

Director, Tax Administration Modernization

Commissioner, Large and Mid Size Business Division

Commissioner, Small Business/Self Employed Division

Commissioner, Tax Exempt and Government Entities Division

Commissioner, Wage and Investment Division

Director, Commissioner's Complaint and Processing Group

Director of Practice

National Taxpayer Advocate

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National Director, Strategic Planning and Research

National Director, Compliance and Research

Chief Financial Officer

Chief, Appeals

Director, National Headquarters Management and Finance

Director, Research and Analysis and SOI

Chief Agency Wide Shared Services

Chief (Criminal Investigation)

Director, Strategic Human Resources

Director (International)

Assistant Commissioner (Procurement)

Chief Appeals

Director, Office of Disclosure

The address for all of the above systems managers with the exception of the Assistant Commissioner (International), noted below, is as follows:

1111 Constitution Avenue, NW., Washington, DC 20224.

Director (International), 950 L`Enfant Plaza, SW., Fourth Floor, Washington, DC 20024.

**Addresses of the Detroit Computing Center, Martinsburg Computing Center, and the Austin Service Center/Campus**

Director, Detroit Computing Center, 1300 John C. Lodge Drive, Detroit, Michigan 48226.

Director, Martinsburg Computing Center, PO Box 1208, Martinsburg, West Virginia 25401.

Director, Austin Service Center/Campus, Stop 7000 AUSC, 3651 Interregional Hwy 35, Austin, Texas 78741.

## **Addresses of Area Offices and Internal Revenue Service Centers**

### Area Offices

#### Midstates (Dallas)

Internal Revenue Service, 4050 Alpha Road, Dallas, Texas 75244-4203.

Northeast (Manhattan), Internal Revenue Service, 90 Church Street, New York, New York, 10007.

Southeast (Atlanta), Internal Revenue Service, PO Box 926, Stop 100-R, Atlanta, Georgia 30370.

Western (San Francisco), Internal Revenue Service, Room 511, 1650 Mission Street, San Francisco, California 95113.

### **Area Directors**

Area Director, Internal Revenue Service, PO Box 1818, Cincinnati, Ohio 45201.

Area Director, Internal Revenue Service, PO Box 99181, Cleveland, Ohio 44199.

Area Director, Internal Revenue Service, PO Box 330500, Stop &#215;1, Detroit, Michigan 48232-6500.

Area Director, Internal Revenue Service, PO Box 44687, Stop 10, Indianapolis, Indiana 46244.

Area Director, Internal Revenue Service, PO Box 1735, Stop 100, Louisville, Kentucky 40201.

Area Director, Internal Revenue Service, 425 Juliana Street, Parkersburg, West Virginia 26101.

Director, Internal Revenue Service Center/Campus, 201 W. Second Street., Covington, Kentucky 41019.

Area Director, Internal Revenue Service, George Fallon Building, 31 Hopkins Plaza, Baltimore, Maryland 21201.

Area Director, Internal Revenue Service, P.O. Box 939, Newark, New Jersey 07101.

Area Director, Internal Revenue Service, W. J. Green Federal Building, 600 Arch Street, Philadelphia, Pennsylvania 19106.

Area Director, Internal Revenue Service, 1000 Liberty Avenue, Room 1139, Pittsburgh, Pennsylvania 15222.

Area Director, Internal Revenue Service, 400 North Eighth Street, Richmond, Virginia 23240.

Area Director, Internal Revenue Service, 409 Silverside Road, Wilmington, Delaware 19809.

Director, Internal Revenue Service Center/Campus, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19154.

Area Director, Internal Revenue Service, Federal Building, 115 Fourth Avenue, SE., Aberdeen, South Dakota 57401.

Area Director, Internal Revenue Service, 230 South Dearborn Street, Room 2890, Chicago, Illinois 60604.

Area Director, Internal Revenue Service, Federal Building, 210 Walnut Street, Des Moines, Iowa 50309.

Area Director, Internal Revenue Service, Federal Building and Post Office, 657 Second Avenue, North Fargo, North Dakota 58102.

Area Director, Internal Revenue Service, Federal Building, Second Floor, 301 South Park Avenue, Helena, Montana 59626-0016.

Area Director, Internal Revenue Service, Federal Building and Court House, 310 West Wisconsin Avenue, Milwaukee, Wisconsin 53203.

Area Director, Internal Revenue Service, Federal Office Building, 106 South Fifteenth Street, Omaha, Nebraska 68102.

Area Director, Internal Revenue Service, 1222 Spruce Street, St. Louis, Missouri 63101.

Area Director, Internal Revenue Service, Federal Building and Court House, 316 North Robert Street, St. Paul, Minnesota 55101.

Area Director, Internal Revenue Service, 320 West Washington Street, Springfield, Illinois 62701.

Director, Internal Revenue Service Center/Campus, PO Box 24551, Kansas City, Missouri 64131.

Area Director, Internal Revenue Service, John F. Kennedy Federal Building, Government Center, Boston, Massachusetts 02203.

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Area Director, Internal Revenue Service, 68 Sewall Street, Augusta, Maine 04330.

Area Director, Internal Revenue Service, Leo W. O'Brien Federal Building, Clinton Avenue and North Pearl Street, Albany, New York 12207.

Area Director, Internal Revenue Service, 120 Church Street, New York, New York 10007.

Area Director, Internal Revenue Service, 35 Tillary Street, Brooklyn, New York 11201.

Area Director, Internal Revenue Service, 111 West Huron Street, Buffalo, New York 14202.

Area Director, Internal Revenue Service, Courthouse Plaza, 119 Main Street, Burlington, Vermont 05401.

Area Director, Internal Revenue Service, William R. Cotter Federal Building, Stop 204, 135 High Street, Hartford, Connecticut 06103.

Area Director, Internal Revenue Service, Federal Building, 80 Daniel Street, Portsmouth, New Hampshire 03801.

Area Director, Internal Revenue Service, 380 Westminster Mall, Providence, Rhode Island 02903.

Andover IRS Internal Revenue Service, Stop 100, 310 Lowell Street, Andover, Massachusetts 05501.

Director, Internal Revenue Service Center/Campus, Stop 100, 1040 Waverly Avenue, Holtsville, New York 11799.

Area Director, Internal Revenue Service, 401 West Peachtree Street, NW. Atlanta, Georgia 30365.

Area Director, Internal Revenue Service, 500 Twenty-second Street South, Birmingham, Alabama, 35233.

Area Director, Internal Revenue Service, 1835 Assembly Street, Columbia, South Carolina 29201.

Area Director, Internal Revenue Service, 320 Federal Place, Greensboro, North Carolina 27401.

Area Director, Internal Revenue Service, Suite 504, 100 W. Capitol Street, Suite 504, Jackson, Mississippi 39269.

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Area Director, Internal Revenue Service, Federal Office Building, 400 West Bay Street, Jacksonville, Florida 32202.

Area Director, Internal Revenue Service, 801 Broadway, Nashville, Tennessee 37203.

Area Director, Internal Revenue Service, (Stop 6) 700 West Capitol, Little Rock, Arkansas 72201.

Area Director, Internal Revenue Service, (Stop 6) 501 Magazine Street, New Orleans, Louisiana 70130.

Area Director, Internal Revenue Service, One University Drive, Building B, Ft. Lauderdale, Florida 33324.

Director, Internal Revenue Service Center/Campus, 4800 Buford Highway, Chamblee, Georgia 30341.

Director, Internal Revenue Service Center/campus, PO Box 30309, Airport Mail Facility, Memphis, Tennessee 38130.

Area Director, Internal Revenue Service, 5338 Montgomery NE, 3rd Floor, Albuquerque, New Mexico 87109.

Area Director, Internal Revenue Service, Stop 100D AUS, 300 East Eighth Street, Austin, Texas 78701.

Area Director, Internal Revenue Service, 1919 Smith Street, Houston, Texas 77002.

Area Director, Internal Revenue Service, 308 West Twenty-first Street, Cheyenne, Wyoming 82001.

Area Director, Internal Revenue Service, Stop 1000 DAL, 1100 Commerce Street, Dallas, Texas 75242.

Area Director, Internal Revenue Service, 600 Seventeenth Street, Stop 1000 DEN, Denver, Colorado 80202-2490.

Area Director, Internal Revenue Service, 210 East Earll Drive, Sixth Floor, Room 600, Phoenix, Arizona 85012.

Area Director, Internal Revenue Service, 465 South 400 East, Salt Lake City, Utah 84111.

Area Director, Internal Revenue Service, 200 NW. Fourth Street, Oklahoma City, Oklahoma 73102.

Area Director, Internal Revenue Service, 412 South Main Street, Wichita, Kansas 76202.

Director, Internal Revenue Service Center/Campus, 3651 South Interregional Highway, Austin, Texas 73301.

Director, Internal Revenue Service Center/Campus, 1160 West 1200 South Street, Ogden Utah 84201.

Area Director, Internal Revenue Service, 949 East Thirty-sixth Avenue, Anchorage, Alaska 99508.

Area Director, Internal Revenue Service, Box 041, 550 West Fort Street, Boise, Idaho 83724.

Area Director, Internal Revenue Service, PJKK Federal Building, 300 Ala Moana, Honolulu, Hawaii 96850.

Area Director, Internal Revenue Service, 24000 Avila Road, Laguna Niguel, California 92677.

Area Director, Internal Revenue Service, 300 North Los Angeles Street, Los Angeles, California 90012.

Area Director, Internal Revenue Service, 1220 SW. Third Avenue, Portland, Oregon 97204.

Area Director, Internal Revenue Service, 4750 West Oakey Boulevard, Las Vegas, Nevada 89102.

Area Director, Internal Revenue Service, 4330 Watt Avenue, North Highland, California 95660.

Area Director, Internal Revenue Service, 1301 Clay Street, South Tower, San Francisco, California 94612.

Area Director, Internal Revenue Service, 55 South Market Street, San Jose, California 95113.

Area Director, Internal Revenue Service, 915 Second Avenue, Seattle, Washington, 98174.

Director, Internal Revenue Service Center, 5045 East Butler Avenue, Fresno, California 93888.



**Addresses of Chief Counsel, Area Counsel, and Regional Director of Appeals Offices**

**National Office**

Office of the National Director of Appeals, Internal Revenue Service, 901 D Street, SW., Box 68, Washington, DC 20024.

Office of the Assistant Chief Counsel (Criminal Tax), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Disclosure and Privacy Law), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (General Legal Services), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (General Litigation), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Corporate), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Income Tax and Accounting), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Employee Benefits and Exempt Organizations), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Counsel (Field Services), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Financial Institutions and Products), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Office of the Assistant Chief Counsel (Passthroughs and Special Industries), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

Chief Counsel, Deputy Chief Counsel, Associate Chief Counsels (Litigation), (Domestic), (International), Finance and Management) and (Employee Benefits and

Exempt Organizations), Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224.

### Counsel Offices

Southeast Counsel's Office, IRS, 401 West Peachtree Street, Suite 2110–Stop 180–R, Atlanta, Georgia 30365

Midstates Counsel's Office, IRS, 4050 Alpha Road, 14th Floor, Dallas, Texas 75244–4203.

Western Counsel's Office, IRS, Room 514, 1650 Mission Street, San Francisco, California 94103.

### Director of Appeals

Northeast Director of Appeals, IRS, 90 Church Street, Room 1003, New York, NY 10007.

Southeast Director of Appeals, IRS, 625 Federal Office Building, Suite 2118, 401 West Peachtree Street, NW., Atlanta, Georgia 30365.

Midstates Director of Appeals, IRS, 4050 Alpha Road, Fourteenth Floor, Dallas, Texas 75244–4203,

### Western

Director of Appeals, IRS, Room 515, 1650 Mission Street, San Francisco, California 94103.

### Area Counsel Offices

Area Counsel's Office, IRS, Leo W. O'Brien Federal Building, Clinton Avenue and N. Pearl Street, Albany, New York 12207.

Area Counsel's Office, IRS, 10 Causeway Street, Room 401, Boston, Massachusetts 02222–1061.

Area Counsel's Office, IRS Brooklyn Office, 1600 Stewart Avenue, Suite 601, Uniondale, New York 11590.

Area Counsel's Office, IRS, 28 Church Street, Guaranty Building, Suite 500, Buffalo, New York 14202.

Area Counsel's Office, IRS, 333 East River Drive, Suite 200, Commerce Center One, Hartford, Connecticut 06108.

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Area Counsel's Office, IRS, Room 10424, 600 Arch Street, Philadelphia, Pennsylvania 19106.

Area Counsel's Office, IRS, Room 4100, 101 West Lombard Street, Baltimore, Maryland 21201.

Area Counsel's Office, IRS, Room 904, 970 Broad Street, Newark, New Jersey 07102.

Area Counsel's Office, IRS, 1001 Liberty Center, Room 601 C, Pittsburgh, Pennsylvania 15222.

Area Counsel's Office, IRS, 2727 Enterprise Parkway, First Floor, Richmond, Virginia 23240.

Area Counsel's Office, IRS, 4620 Wisconsin Avenue, NW., Fourth Floor, Washington, DC 20016.

Area Counsel's Office, IRS, Suite 1400, 401 West Peachtree Street, NW., Atlanta, Georgia 30365.

Area Counsel's Office, IRS, Room 340, 500 Twenty-second Street, South, Birmingham, Alabama 35233.

Area Counsel's Office, IRS, Room 509, 320 Federal Place, Greensboro, North Carolina 27401.

Area Counsel's Office, IRS, Box 35027, Federal Office Building, 400 West Bay Street, Room 564, Jacksonville, Florida 32202.

Area Counsel's Office, IRS, Room 1114, Federal Office Building, 51 SW First Avenue, Miami, Florida 33130.

Area Counsel's Office, IRS, Room 703, U.S. Courthouse, 801 Broadway, Nashville, Tennessee 37203-3814.

Area Counsel's Office, IRS, 917 Hale Boggs Building, 501 Magazine Street, New Orleans, Louisiana 70130.

Area Counsel's Office, IRS, Room 7525, John Weld Peck Federal Building 550 Main Street, Cincinnati, Ohio 45202.

Area Counsel's Office, IRS, Suite 810, One Cleveland Center, 1375 East, Ninth Street, Cleveland, Ohio 44114.

Area Counsel's Office, IRS, 1870 McNamara Building, 477 Michigan Avenue, Detroit, Michigan 48226.

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Area Counsel's Office, IRS, 513 Minton-Capehart Federal Building, 575 N. Pennsylvania Street, Indianapolis, Indiana 46204.

Area Counsel's Office, IRS, Suite 1100 Heyburn Building, 332 West Broadway, Louisville, Kentucky 40202.

Area Counsel's Office, IRS, 219 South Dearborn Street, Room 1342, Chicago, Illinois 60604.

Area Counsel's Office, IRS, 439 Federal Building, 210 Walnut Street, Des Moines, Iowa 50309.

Area Counsel's Office, IRS, Room 242, Federal Building, 301 South Park Avenue, Helena, Montana 59626.

Area Counsel's Office, IRS, 2700 Federal Office Building, 911 Walnut Street, Kansas City, Missouri 64106.

Area Counsel's Office, IRS, 760 Henry Reuss Federal Plaza, Suite 760, 310 West Wisconsin Avenue, Milwaukee, Wisconsin 53203.

Area Counsel's Office, IRS, 3101 Federal Building, 215 North Seventeenth Street, Omaha, Nebraska 68101.

Area Counsel's Office, IRS, Room 720, 320 West Washington Street, Springfield, Illinois 62701.

Area Counsel's Office, IRS, Third Floor, Chouteau Center, 133 S. Eleventh Street, St. Louis, Missouri 63102.

Area Counsel's Office, IRS, Galtier Plaza, Suite 650, 175 East Fifth Street, St. Paul, Minnesota 55101.

Area Counsel's Office, IRS, 5338 Montgomery NE Suite 400, Albuquerque, New Mexico 87109.

Area Counsel's Office, IRS, Room 601, 300 East Eighth Street, Austin, Texas 78701.

Area Counsel's Office, IRS, Room 12A24, Stop 2000 DAL, 1100 Commerce Street, Dallas, Texas 75242.

Area Counsel's Office, IRS, Suite 500, 1244 Speer Boulevard, Denver, Colorado 80204.

Area Counsel's Office, IRS, Suite 350, 10850 Richmond Avenue, Houston, Texas 77042-4775.

Area Counsel's Office, IRS, Suite 320, 500 West Main, Oklahoma City, Oklahoma 73102.

Area Counsel's Office, IRS, Suite 1500, 3225 N. Central Avenue, Phoenix, Arizona 85012.

Area Counsel, IRS, Room 131, Wallace F. Bennett Federal Building, 125 South State Street, Salt Lake City, Utah 84138.

Area Counsel's Office, IRS, Room 607, 949 East Thirty-sixth Avenue, Anchorage, Alaska 99508.

Area Counsel's Office, IRS, Box 024, 550 West Fort Street, Boise, Idaho 83724.

Area Counsel's Office, IRS, 7119 PJKK Federal Building, 300 Ala Moana Boulevard, Honolulu, Hawaii 96850.

Area Counsel's Office, IRS, Fourth Floor, Chet Holifield Building, 24000 Avila Road, Laguna Niguel, California 92656.

Area Counsel's Office, IRS, 4750 Oakey, Suite 403, Las Vegas, Nevada 89102.

Area Counsel's Office, IRS, 3018 Federal Building, 300 N. Los Angeles Street, Los Angeles, California 90012.

Area Counsel's Office, IRS, 222 SW. Columbia, Suite 450, Portland, Oregon 97201.

Area Counsel's Office, IRS, 4330 Watt Avenue, Suite 470, North Highlands, California 95660.

Area Counsel's Office, IRS, Suite 901, 701 B Street, San Diego, California 92101.

Area Counsel's Office, IRS, Room 504, 160 Spear Street, San Francisco, California 94105.

Area Counsel's Office, IRS, Suite 505, 55 South Market Street, San Jose, California 95113. Area Counsel's Office, IRS, 2710 Federal Building, 915 Second Avenue, Seattle, Washington 98174.

Area Counsel's Office, IRS, 950 Hampshire Road, East Pavilion, Thousand Oaks, California 91361.

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