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to identify the supervising tax return preparer, and information to a supervising tax return preparer sufficient to identify the tax return preparers who have named that individual as their supervisor.

(12) Disclose information to a contractor’s financial institution to the extent necessary for the processing of PTIN application and registration fee payments.

(13) Disclose information to a former employee of the IRS to the extent necessary for personnel-related or other 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.

(14) Disclose information to the public sufficient to identify individuals who have registered with the IRS as a paid tax return preparer and been issued a PTIN, and to advise the public when such an individual is removed from the program.

(15) Disclose information to the public sufficient to identify individual providers of continuing education for paid tax return preparers, including contact information.

(16) Disclose information to appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper and electronic media.

RETRIEVABILITY:

Records pertaining to paid tax return preparers may be retrieved by the preparer’s Preparer Tax Identification Number (PTIN), name, Taxpayer Identification Number (Social Security Number or Employer Identification Number), or application number. Records pertaining to individual continuing education providers may be retrieved by provider name, Taxpayer Identification Number, application number, or course or program number. Records pertaining to contractors may be retrieved by contractor name or Taxpayer Identification Number, or by contract number. Records pertaining to communications with individuals regarding the paid tax return preparer registration program may be retrieved by the name of the individual or the name or other identifying information of a paid tax return preparer or a continuing education provider identified in the communication. Records may also be retrieved by IRS employee identification number for the employee assigned to 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 TD P 71-10, Department of the Treasury Security Manual, and IRM 10, Security, Privacy and Assurance.

RETENTION AND DISPOSAL:

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

SYSTEM MANAGER(S) AND ADDRESS:

Director, Return Preparer Office, 1111 Constitution Ave. NW., Washington, DC, 20224. Phone: (202) 927–6428 (not a toll-free number).

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR, Part 1, Appendix B. Written inquiries should be addressed to Director, ETA, Wage and Investment, 1111 Constitution Ave. NW., Washington, DC, 20224. This system of records contains records that are exempt from the notification, access and contest requirements pursuant to 5 U.S.C. 552a(k)(2).

RECORDS ACCESS PROCEDURES:

See “Notification Procedure” above.

CONTESTING RECORDS PROCEDURES:

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. With respect to records other than tax records, see “Notification Procedure” above.

RECORDS SOURCE CATEGORIES:

Applicants and registered paid tax return preparers; Treasury and other Federal agency records; state and municipal government agencies; contractors; continuing education providers; witnesses; professional organizations; publicly available records such as real estate records and news media.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

Some of the records in this system are 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)

[FR Doc. 2011–29372 Filed 11–14–11; 8:45 am]

BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Proposed Alterations to Privacy Act Systems of Records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of the Treasury, Internal Revenue Service, gives notice of the proposed consolidation of twelve Privacy Act systems of records.

DATES: Comments must be received no later than December 15, 2011. These altered systems of records will be effective December 20, 2011 unless the IRS receives comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to Sarah Tate, Office of Associate Chief Counsel, Procedure & Administration, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Comments will be available for inspection and copying in the Freedom of Information Reading Room (Room 1621), at the above address. The telephone number for the Reading Room is (202) 622–5164 (not a toll-free number).

FOR FURTHER INFORMATION CONTACT: Sarah Tate, Procedure & Administration, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Ms. Tate may be reached via telephone at (202) 622–4570 (not a toll-free number).

SUPPLEMENTARY INFORMATION: The IRS proposes to consolidate the following twelve systems of records maintained by the Office of Chief Counsel into six systems of records:

IRS 90.001—Chief Counsel Criminal Tax Case Files;
address two types of disclosures: The first are those that typically occur during the conduct of IRS enforcement activities, including alternative dispute resolution proceedings and in litigation; the second are those that address ethical or conflict concerns that may arise during these enforcement activities. A final exemption rule, which does not alter the exemptions claimed for this individually identifiable information maintained in these consolidated systems of records, is being published separately under the rules section of the Federal Register.

The IRS currently maintains twelve systems of records related to the functions of the Office of Chief Counsel. Notices describing these systems of records were most recently published at 73 FR 13349–13363 (March 12, 2008). As described below, the IRS proposes to consolidate the twelve systems into six systems:

**Treasury/IRS 90.001**—Chief Counsel Workload and Assignment Records. This system is the former Treasury/IRS 90.016 which maintains records concerning case file identification and status tracking information.

**Treasury/IRS 90.002**—Chief Counsel Litigation and Advice (Civil) Records. This system consolidates portions of former Treasury/IRS 90.002 (records pertaining to advice and litigation pertaining to the confidentiality and disclosure requirements applicable to agency records) and former Treasury/IRS 90.009 (records pertaining to tax litigation). This system also consolidates all of the following former systems:

- Treasury/IRS 90.004 maintains records pertaining to providing legal advice and assistance, and making determinations and rendering advisory opinions, on a number of non-tax laws, including “housekeeping” statutes governing the management of Federal agencies;
- Treasury/IRS 90.005 maintains records pertaining to providing legal advice and assistance, and making determinations and rendering advisory opinions, on matters involving bankruptcy, information gathering and summonses, and the collection of liabilities imposed by the Internal Revenue Code and selected sections of the United States Code (as delegated by the Department of the Treasury);
- Treasury/IRS 90.013 maintains records pertaining to providing legal advice and assistance, and making determinations and rendering advisory opinions, to the IRS, taxpayers, and the Department of Justice on matters involving significant or novel issues or circumstances, and
- Treasury/IRS 90.017 maintain records pertaining to providing legal advice and assistance, and making determinations and rendering advisory opinions, on issues pertaining to corporations, financial institutions, financial products, income tax accounting, international law or treaties, partnerships and other pass through entities, special industries such as automobile construction and natural resources procurement, and tax-exempt and government entities.

**Treasury/IRS 90.003**—Chief Counsel Litigation and Advice (Criminal) Records. This system is the former Treasury/IRS 90.001 which maintains records relating to the provision of legal advice and assistance, and making determinations and rendering advisory opinions, on the investigation of tax-related crimes and forfeiture matters. To assist in the prosecution of individuals charged with tax-related crimes.

**Treasury/IRS 90.004**—Chief Counsel Legal Processing Division Records. This system includes the remaining portions of former Treasury/IRS 90.002, concerning FOIA and Privacy Act requests and administrative appeals, and former Treasury/IRS 90.009, concerning certain ministerial activities pertaining to user fees previously handled within the various Associate or Division Counsel offices.

**Treasury/IRS 90.005**—Chief Counsel Library Records. This system includes the former:

- Treasury/IRS–90.010 that pertains to reference work product and which permits the office to research the internal revenue laws, including litigation and technical positions, and
- Treasury/IRS–90.015 that maintains records permitting the office to track the location of borrowed library materials and to obtain new library materials as needed.

**Treasury/IRS 90.006**—Chief Counsel Human Resources and Administrative Records. This system includes the former:

- Treasury/IRS 90.003 which maintains records to manage personnel, timekeeping, recruitment, expatriates, and other data regarding employee and expert witness activities, and
- Treasury/IRS 90.011 which maintains records to facilitate the recruitment of attorneys for employment with the Office of Chief Counsel.

**Application of a Privacy Act Exemption**

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

The report of the altered systems of records, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Office of Management and Budget (OMB), pursuant to Appendix I to OMB circular A-130, “Federal Agency Responsibilities for Maintaining Records About Individuals,” dated November 30, 2000.

The six proposed consolidated systems of records, described above, are published in their entirety below.

Dated: October 24, 2011.

Melissa Hartman,
Deputy Assistant Secretary Privacy, Transparency, and Records.

Treasury/IRS 90.001

SYSTEM NAME:
Chief Counsel Management Information System Records—Treasury/IRS.

SYSTEM LOCATION:
Office of the Chief Counsel; Office of the Special Counsel to the National Taxpayer Advocate; Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (General Legal Services), (Income Tax & Accounting), (International), (Passthroughs & Special Industries), (Procedure & Administration); Offices of the Division Counsel/Associate Chief Counsel, (Criminal Tax) and (Tax Exempt & Government Entities); and Office of the Division Counsel (Large Business & International), (Small Business/Self Employed) and (Wage & Investment); and Area Counsel offices. See the IRS Appendix published in the

Federal Register on March 12, 2008, for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who are the subjects of, or are connected to, matters received by or assigned to the Office of Chief Counsel.

(2) Chief Counsel employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

Records that contain summary information concerning the description and status of assignments received in the Office of Chief Counsel. These records include the names or subjects of a case, the case file number, case status, issues, professional time expended, and due dates. These records may be used to produce management information on case inventories by taxpayer or employee name and processional time required to complete an assignment.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:


PURPOSE:
The computerized Counsel Automated System Environment (CASE) system is used to track, count, and measure the workload of the Office of Chief Counsel, capturing summary information (such as the name of principal parties or subjects, case file numbers, assignments, status, and classification) of cases and other matters assigned to Counsel personnel throughout their life cycle. CASE is used to generate reports to assist management and other employees to keep track of resources and professional time devoted to individual assignments and broad categories of workload. CASE information is also useful in the preparation of budget requests and other reports to the IRS, to the Treasury Department, or the Congress. CASE also serves as a timekeeping function for employees of the Office of Chief Counsel directly involved in cases and other matters.

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

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

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) 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 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. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

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

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual’s former area of responsibility.

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

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

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

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

(9) To the extent consistent with the American Bar Association’s Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

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

(12) 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.

(13) Disclose information to appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are retrieved by the name or taxpayer identification number of the individual to whom they apply, employees assigned, and by workload case number. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Finance & Management). See the IRS Appendix published in the Federal Register on March 12, 2008, for the address.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel. See “Notification Procedure” above.

RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

CONTESTING RECORD PROCEDURES:

See “Notification Procedure” above.

RECORD SOURCE CATEGORIES:

IRS and Chief Counsel employees; Department of Treasury employees; court records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

Some of the records in this system are 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(j)(2) and 552a(k)(2). See 31 CFR 1.36.

Treasury/IRS 90.002

SYSTEM NAME:

Chief Counsel Litigation and Advice (Civil) Records—Treasury/IRS.

SYSTEM LOCATION:

Office of the Chief Counsel; Offices of the Associate Chief Counsel (Corporate), (Financial Institutions & Products), (General Legal Services), (Income Tax & Accounting), (International), (Passthroughs & Special Industries), and (Procedure & Administration); Office of the Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities); Offices of the Division Counsel (Large Business & International), (Small Business/Self Employed) and (Wage & Investment); Office of the Special Counsel to the National Taxpayer Advocate; Office of the Special Counsel to the Office of Professional Responsibility; and Area Counsel offices. See the IRS Appendix published in the Federal Register on March 12, 2008, for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individuals who have requested advice in the form of a letter ruling, closing agreement, or information letter as set forth under the first annual revenue procedure published by the IRS each year.

(2) Individuals who are the subject of technical advice that responds to any request on the interpretation and proper application of tax laws, tax treaties, regulations, revenue rulings, notices, or other precedents to a specific set of facts that concerns the treatment of an item in a year under examination or appeal, which is submitted under the second annual revenue procedure published by the IRS each year.

(3) Individuals who request Advance Pricing Agreements (APA). This includes individuals who request a pre-filing conference with the APA program prior to submitting an APA request.

(4) Individuals about whom advice has been requested or provided under any other internal rules and procedures, such as may be set forth in the Internal Revenue Manual (IRM) or Chief Counsel Notices.
(5) Individuals who are subjects of, or provide information pertinent to, matters under the jurisdiction of the Office of Professional Responsibility, when such matters are brought to the attention of Counsel;

(6) Individuals who are parties to litigation with the IRS, or in litigation in which the IRS has an interest, or in proceedings before an administrative law judge.

(7) Individuals who have corresponded with, or who are the subjects of correspondence to, the IRS regarding a matter under consideration by these offices.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Advice files;

(2) Litigation files;

(3) Correspondence files;

(4) Advance Pricing Agreement files;

(5) Reference copies of selected work products.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:


PURPOSE:

To represent the IRS’ interests in litigation before the United States Tax Court and in proceedings before administrative law judges; To assist the Department of Justice in representing the IRS’ interests in litigation before other Federal and state courts; To provide legal advice and assistance on civil tax administration matters, including matters pertaining to practice before the IRS and the regulation of tax return preparers; To respond to general inquiries and other correspondence related to these matters; To assist Counsel staff in coordinating and preparing future litigation, advice, APAs, or correspondence, to ensure the consistency of such work products and to retain copies of work products for historical, legal research, investigational, and similar purposes.

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

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

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) 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 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. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclosure information to the parties and to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual’s former area of responsibility.

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

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

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

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

(9) To the extent consistent with the American Bar Association’s Model Rules of Professional Conduct, Rule 4.2, and Circular 230, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountant boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

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

(12) 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.

(13) 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 1.2.19.1.9.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed
compromise and prevent, minimize, or remedy such harm.

Records of the Office of the Associate Chief Counsel (General Legal Services), including the various Area Counsel (General Legal Services), may also be used as described below if the IRS deems the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted.

(16) Disclose information to the Joint Board of Actuaries in enrollment and disciplinary matters.

(17) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, and the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters.

(18) Disclose information to arbitrators, the Federal Labor Relations Authority, including the Office of the General Counsel of that authority, the Federal Service Impasses Board, and the Federal Mediation and Conciliation Service in labor management matters.

(19) Disclose information to the General Services Administration in property management matters.

(20) Disclose information regarding financial disclosure statements to the IRS, which makes the statements available to the public as required by law.

(21) Disclose information to other federal agencies for the purpose of effectuating inter-agency salary offset or inter-agency administrative offset.

(22) Disclose information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethics matters.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act, 15 U.S.C. 1681a(f) or the Federal Claims Collection Act of 1966, 31 U.S.C. 3701(a)(3).

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the (1) Name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to litigation, or other proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15 and 1.15.30.

SYSTEM MANAGER(S) AND ADDRESS(ES):

The Chief Counsel, Special Counsel to the National Taxpayer Advocate, Special Counsel to the Office of Professional Responsibility, each Associate Chief Counsel, and each Division Counsel is the system manager of the system in that office. See the IRS Appendix published in the Federal Register on March 12, 2008, for addresses.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLJ, 1111 Constitution Avenue NW., Washington, DC 20224.

This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(k)(2). The IRS may assert 5 U.S.C. 552a(d) as appropriate.

RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

CONTESTING RECORD PROCEDURES:


RECORD SOURCE CATEGORIES:

Taxpayers and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; witnesses; informants; parties to disputed matters of fact or law; judicial and administrative proceedings; congressional offices; labor organizations; public records such as telephone books, Internet Web sites, court documents, and real estate records; individual subjects of legal advice, written determinations, and other correspondence.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

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

Treasury/IRS 90.003

SYSTEM NAME:

Chief Counsel Litigation and Advice (Criminal) Records—Treasury/IRS.

SYSTEM LOCATION:

Immediate Office of the Chief Counsel; Office of the Division Counsel/Associate Chief Counsel (Criminal Tax); and Area Counsel (Criminal Tax) offices. See the IRS Appendix published in the Federal Register on March 12, 2008, for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Individual subjects of investigations as to their compliance with tax and other laws under the jurisdiction of IRS Criminal Investigation, with respect to whom criminal recommendations have been made.

(2) Individuals who have requested advice, and about whom advice has been requested, concerning tax-related and criminal offenses under the jurisdiction of IRS Criminal Investigation, where these matters or issues are brought to Counsel’s attention.

(3) Individuals who have filed petitions for the remission or mitigation of forfeitures or who are otherwise directly involved as parties in judicial or administrative forfeiture matters.

(4) Individuals who have requested advice, about whom advice has been requested, or with respect to whom a criminal recommendation has been made concerning non-tax criminal matters delegated to the IRS for enforcement and investigation, such as money laundering (18 U.S.C. 1956 and 1957) and the Bank Secrecy Act (31 U.S.C. 5311–5330).

(5) Individuals about whom advice has been requested or provided under
any internal rules and procedures, as may be set forth in the Internal Revenue Manual (IRM), Chief Counsel Notices, or other internal issuances.

(6) Individuals who are parties to litigation with the IRS, or in litigation in which the IRS has an interest.

(7) Individuals who have corresponded with the IRS regarding a matter under consideration by these offices.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Advice files;
(2) Litigation files;
(3) Correspondence files;
(4) Reference copies of selected work products.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:


PURPOSE:

To provide legal advice and assistance on criminal tax administration matters, and on non-tax criminal matters delegated to the IRS. To assist the Department of Justice (DOJ) in representing the IRS’ interests in litigation before Federal and state courts. To respond to general inquiries and other correspondence related to these matters. To assist Counsel staff in coordinating and preparing future litigation, advice, or correspondence to ensure the consistency of such work products and to retain copies of work products for historical, legal research, investigational, and similar purposes.

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

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

Accordingly, the IRS may:

(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are relevant and useful.

(2) Disclose information in a proceeding (including discovery) 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 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. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

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

(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS requires information and/or consultation assistance from the former employee regarding a matter within that individual’s former area of responsibility.

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

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

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

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

(9) To the extent consistent with the American Bar Association’s Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountancy boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

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

(12) 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.

(13) 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 1.2.19.1.9.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.
RETRIEVABILITY:
By the (1) Name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

SAFEGUARDS:
A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:
Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15 and 1.15.30.

SYSTEM MANAGER(S) AND ADDRESS(ES):
The Division Counsel/Associate Chief Counsel (Criminal Tax) is the system manager. See the IRS Appendix published in the Federal Register on March 12, 2008, for addresses.

NOTIFICATION PROCEDURE:
Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue NW., Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

RECORD ACCESS PROCEDURES:
See “Notification Procedure” above.

CONTESTING RECORD PROCEDURES:

RECORD SOURCE CATEGORIES:
Taxpayers, or other subjects of investigation, and their representatives; Department of the Treasury personnel; other Federal agencies; State, local, tribal, and foreign governments, and other public authorities; fact or law; judicial and administrative proceedings; congressional offices; labor organizations; public records such as telephone books, Internet Web sites, court documents, and real estate records; individual subjects of legal advice, written determinations, and other correspondence.

EXEMPTIONS CLAIMED FOR THE SYSTEM:
Some of the records in this system are exempt from sections (c)(3)–(4); (d)(1)–(4); (e)(1)–(3); (e)(4)(C)–(I); (e)(5); (e)(8); (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). (See 31 CFR 1.36).

Treasury/IRS 90.004
SYSTEM NAME:
Chief Counsel Legal Processing Division Records—Treasury/IRS.

SYSTEM LOCATION:
Office of the Associate Chief Counsel (Procedure & Administration), National Office. See the IRS Appendix published in the Federal Register on March 12, 2008, for the address.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:
Individuals who communicate with the IRS regarding access requests under the Freedom of Information Act (FOIA). Privacy Act of 1974, or 26 U.S.C. 6110, where these matters or issues are brought to Counsel’s attention; payers of user fees under 26 U.S.C. 7528, 6103(p), and 31 U.S.C. 9701; recipients of payments of court judgments; individual taxpayers who are the subject of written determinations or other work products processed for public inspection under the FOIA or 26 U.S.C. 6110.

CATEGORIES OF RECORDS IN THE SYSTEM:
(1) Correspondence files.
(2) FOIA, Privacy Act, and 26 U.S.C. 6110 requests for Chief Counsel National Office records.
(3) Privacy Act requests to amend Chief Counsel National Office records.
(4) User fee files.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

PURPOSE:
To coordinate searches and to make disclosure determinations with respect to Chief Counsel National Office records sought under FOIA, the Privacy Act, and 26 U.S.C. 6110. To respond to Privacy Act requests to amend Chief Counsel National Office records. To process user fees pertaining to Private Letter Rulings, Change in Accounting Methods (Form 3115), Change in Accounting Periods (Form 1128), Advance Pricing Agreements, and Closing Agreements. To process files for the payment of court judgments.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:
Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:
(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) the IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are relevant and useful.
(2) Disclose information in a proceeding (including discovery) 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 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. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.
(3) Disclose information to the parties and to an arbitrator, mediator, or other neutral, in the context of alternative dispute resolution, to the extent relevant and necessary for resolution of the matters presented, including asserted privileges.
(4) Disclose information to a former employee of the IRS to the extent necessary to refresh their recollection for official purposes when the IRS...
requires information and/or consultation assistance from the former employee regarding a matter within that individual’s former area of responsibility.

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

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

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

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

(9) To the extent consistent with the American Bar Association’s Model Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his/her legal representative may not be authorized to represent him before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountant boards, to assist such authorities, agencies, organizations, or associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

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

(12) 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.

(13) 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 1.2.19.1.9.

(14) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(15) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

By the (1) Name(s) of the individual(s) to whom the records pertain, and related individuals; (2) subject matter; (3) certain key administrative dates; and (4) the internal control number for correspondence. If there are multiple parties to a proceeding, then the record is generally retrieved only by the name of the first listed person in the complaint or other document.

SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15. Freedom of Information Act request files are retained and disposed of in accordance with IRM 1.15.13.

SYSTEM MANAGER(S) AND ADDRESS:

Associate Chief Counsel (Procedure & Administration), National Office. See the IRS Appendix published in the Federal Register on March 12, 2008, for the address.

NOTIFICATION PROCEDURE:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD:DLS, 1111 Constitution Avenue NW., Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.

RECORD ACCESS PROCEDURES:

See “Notification Procedure” above.

CONTESTING RECORD PROCEDURES:


RECORD SOURCE CATEGORIES:

Persons who communicate with the IRS regarding FOIA, Privacy Act, and 26 U.S.C. 6110 requests, user fees or judgment payments; Department of Treasury employees; State, local, tribal, and foreign governments, and other public authorities; other Federal agencies; witnesses; informants; public sources such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

User fee and judgment payment files can be accessed as described above. All other records in this system have 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(j)(2) and 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

Treasury/IRS 90.005

SYSTEM NAME:

Chief Counsel Library Records.

SYSTEM LOCATION:

Office of the Associate Chief Counsel (Finance & Management), National
Office. See the IRS Appendix published in the Federal Register on March 12, 2008, for the address.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:
(1) IRS employees who check out materials from the Library or through inter-library loans, (2) Individuals who are the subject of the work products maintained for reference (legal research) purposes on tax issues.

CATEGORIES OF RECORDS IN THE SYSTEM:
(1) Reference work product, including General Counsel Memoranda (GCMs), Office Memoranda (OMs), Actions on Decision (AODs), briefs, and other historical issuances dating back to 1916.
(2) Internal control records used to catalog and cross-reference records for legal research purposes.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

PURPOSE:
To track the location of materials borrowed from the library or through inter-library loan and to permit the research of the internal revenue laws.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:
Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:
(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are relevant and useful.
(2) Disclose information in a proceeding (including discovery) 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 the DOJ determines that the information is relevant and necessary and not otherwise privileged.
Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.
(3) Disclose information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.
(4) Disclose information to a Federal, State, local, or tribal agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.
(5) Disclose information to a Federal, State, local, or tribal agency, or other public authority that has requested information relevant or necessary to hiring or retaining an employee, or issuing or continuing a contract, security clearance, license, grant, or other benefit.
(6) Disclose information to foreign governments in accordance with international agreements.
(7) 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 1.2.19.1.9.
(8) 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.
(9) To appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:
STORAGE:
Paper records and electronic media.

RETRIEVABILITY:
Records are retrieved by the name of the individual(s) to whom they pertain. If there are multiple parties to a proceeding, then the record is generally retrieved only by the identity of the first listed person in the complaint or other document.

SAFEGUARDS:
A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:
Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15.

SYSTEM MANAGER(S) AND ADDRESS:
Associate Chief Counsel (Finance & Management), National Office. See the IRS Appendix published in the Federal Register on March 12, 2008, for the address.

NOTIFICATION PROCEDURE:
Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, appendix B. Written inquiries should be addressed to Chief, Disclosure and Litigation Support Branch, Legal Processing Division, IRS Office of Chief Counsel, CC:PA:LPD-DLS, 1111 Constitution Avenue NW., Washington, DC 20224. This system of records may contain records that are exempt from the notification, access, and contest requirements pursuant to 5 U.S.C. 552(a)(2) or (K)(2). The IRS may assert 5 U.S.C. 552a(d)(5) as appropriate.
RECORD ACCESS PROCEDURES:
See “Notification Procedures” above.

CONTESTING RECORD PROCEDURES:

RECORD SOURCE CATEGORIES:
IRS employees; Congress; Department of the Treasury personnel; taxpayers and their representatives; other Federal agencies; informants; State, local, tribal, and foreign governments, and other public authorities; parties to disputed matters of fact and law; other persons who communicate with the IRS; libraries to and from which inter-library loans are made; public sources such as telephone books, Internet Web sites, court documents, and real estate records.

EXEMPTIONS CLAIMED FOR THE SYSTEM:
Some of the records in this system are exempt from sections (c)(3)–(4); (d)(1)–(4); (e)(1)–(3); (e)(4)(G)–(I); (e)(5); (e)(8); (f) and (g) of the Privacy Act, pursuant to 5 U.S.C. 552a(j)(2). Some of the records in this system are 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(j)(2) and 5 U.S.C. 552a(k)(2). See 31 CFR 1.36.

Treasury/IRS 90.006

SYSTEM NAME:
Chief Counsel Human Resources and Administrative Records—Treasury/IRS.

SYSTEM LOCATION:
All Chief Counsel offices. (See the IRS Appendix published in the Federal Register on March 12, 2008 for the address).

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:
(1) Current and former employees of the Office of Chief Counsel; (2) Applicants for employment in the Office of Chief Counsel; (3) Tax Court witnesses whose expenses are paid by the IRS.

CATEGORIES OF RECORDS IN THE SYSTEM:
(1) Records relating to personnel actions and determinations made about an individual while employed with the Office of Chief Counsel. These records include the records maintained in current and former employees’ Official Personnel Folders and Employee Performance Folders, in accordance with Office of Personnel Management (OPM)’s regulations and instructions, which are described in the notices of OPM’s government-wide systems of records, OPM/GOVT–1 and OPM/GOVT–2, respectively. The records reflect employment qualifications; employment history (including performance improvement plan or discipline records); training and awards; reasonable accommodation and similar records potentially containing medical information; and other recognition. These records include data documenting reasons for personnel actions, decisions, or recommendations and background material leading to any personnel action (including adverse actions). (2) Records relating to payroll processing, such as employee name, date of birth, Social Security number (SSN), home address, grade or rank, employing organization, timekeeper identity, salary, civil service retirement fund contributions, pay plan, number of hours worked, leave accrual rate, usage, and balances, deductions for Medicare and/or FICA, Federal, State, and city tax withholdings, Federal Employees Governmental Life Insurance withholdings, Federal Employees Health Benefits withholdings, awards, commercial garnishments, child support and/or alimony wage assignments, allotments, and Thrift Savings Plan contributions. (3) Employee recruiting records for attorney and non-attorney Chief Counsel Employees (including application files, eligible applicant listings, and internal control records). (4) Financial records such as travel expenses, notary public expenses, moving expenses, expenses of Tax Court witnesses, fees and expenses of expert witnesses, and miscellaneous expenses. (5) Personnel action (including adverse actions, decisions, or recommendations and background material leading to any personnel action (including adverse actions). (6) Personnel action (including adverse actions, decisions, or recommendations and background material leading to any personnel action (including adverse actions). (7) Employment history (including performance improvement plan or discipline records); training and awards; reasonable accommodation and similar records potentially containing medical information; and other recognition. These records include data documenting reasons for personnel actions, decisions, or recommendations and background material leading to any personnel action (including adverse actions).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

PURPOSE:
To carry out personnel management responsibilities, including but not limited to (1) recommending or taking personnel actions such as appointments, promotions, separations (e.g., retirements, resignations), reassignments, within-grade increases, disciplinary or adverse actions; (2) employee training, recognition, or reasonable accommodation; (3) processing payroll so as to ensure that each employee receives the proper pay and allowances; that proper deductions and authorized allotments are made from employees’ pay; and that employees are credited and charged with the proper amount of leave; (4) recruitment and other hiring decisions; and (5) to maintain records of individually based non-payroll expenditures such as expert witness and contractor expenses necessary to the operations of the Office. The records may also be used as a basis for staffing and budgetary planning and control, organizational planning, and human resource utilization.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:
Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which the IRS collected the records, and no privilege is asserted. Accordingly, the IRS may:
(1) Disclose information to the Department of Justice (DOJ) when seeking legal advice, or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or 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 determines that the records are both relevant and necessary to the proceeding or advice sought. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information. (2) Disclose information in a proceeding (including discovery) 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 DOJ has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding, and the IRS or the DOJ determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information. (3) Disclose information to a court, authorized official acting pursuant to a court order or state or local law, a state agency, or the office of a bankruptcy trustee, for the purpose of implementing a garnishment or wage assignment order. (4) Disclose information to all individuals, and/or a court, adjudicative body, or other administrative body, where multiple related individuals are
Rules of Professional Conduct, Rule 4.2, disclose to any person the fact that his chosen legal representative may not be authorized to represent him before the IRS.

(14) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, with which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified accountant boards, to assist such authorities, agencies, organizations and associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

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

(16) 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.

(17) Disclose information to the news media as described in the IRS Policy Statement P–11–8, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.19.1.9.

(18) Disclose information regarding financial disclosure statements to the IRS, which makes the statements available to the public as required by law.

(19) Disclose information to other Federal agencies holding funds of an individual for the purpose of collecting a liability owed by the individual.

(20) Disclose information to the Joint Board of Actuaries in enrollment and disciplinary matters.

(21) Disclose information to the Office of Personnel Management, Merit Systems Protection Board, the Office of Special Counsel, and the Equal Employment Opportunity Commission in personnel, discrimination, and labor management matters.

(22) Disclose information to the General Services Administration in property management matters.

(23) Disclose information to the Office of Government Ethics in conflict of interest, conduct, financial statement reporting, and other ethics matters.

(24) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS 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 IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS’ efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

(25) Disclose information to the General Services Administration Board of Contract Appeals, the Government Accountability Office, and other Federal agencies that address contracting issues in connection with disputes and protests of procurement actions and decisions.

DISCLOSURE TO CONSUMER REPORTING AGENCIES:

Disclosures of debt information concerning a claim against an individual may be made from this system to consumer reporting agencies as defined in the Fair Credit Reporting Act, 15 U.S.C. 1681a(f) or the Federal Claims Collection Act of 1966, 31 U.S.C. 3701(a)(3).

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

STORAGE:

Paper records and electronic media.

RETRIEVABILITY:

Records are generally retrieved by the name or taxpayer identity number of the individual to whom they apply. Records pertaining to expert witnesses may also be retrieved by the name of a party to the proceeding for which the expert was retained.

SAFEGUARDS:

A background investigation is made on personnel. Offices are located in secured areas. Access to keys to these offices is restricted. Access to records storage facilities is limited to authorized personnel or individuals in the company of authorized personnel. Access controls are not less than those provided by the Physical Security Standards, IRM 1.16, and Information Technology (IT) Security Policy and Standards, IRM 10.8.

RETENTION AND DISPOSAL:

Records are retained and disposed of in accordance with the records control schedules applicable to the records of the Office of Chief Counsel, IRM 1.15.13 through 1.15.15, and to personnel records, IRM 1.15.38 and 1.15.39.
Proposed Information Collection (Supplier Perception Survey) Activity; Comment Request

AGENCY: Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: The Board of Veterans' Appeals (BVA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information used by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the Federal Register concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice. This notice solicits comments for information needed to assess the effectiveness of current procedures used in conducting hearings.

DATES: Written comments and recommendations on the proposed collection of information should be received on or before January 17, 2012.

AFFAIRS

DEPARTMENT OF VETERANS

BILLING CODE 8320–01–P

OMB Control Number: 2900–0548. Type of Review: Extension of a currently approved collection.

Abstract: VA Form 0745 is completed by appellants at the conclusion of their hearing with the Board of Veterans' Appeals. The data collected will be used to assess the effectiveness of current hearing procedures used in conducting hearings and to develop better methods of serving veterans and their families.

Affected Public: Individuals or households.

Estimated Annual Burden: 110 hours.

Estimated Average Burden per Respondent: 6 minutes.

Frequency of Response: On occasion.

Estimated Number of Respondents: 1,102.

Dated: November 8, 2011.

By direction of the Secretary.

Denise McLamb.
Enterprise Records Service.

[FR Doc. 2011–29365 Filed 11–14–11; 8:45 am]

BILLING CODE 4830–01–P