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.

Individuals must first verify their identity by providing their full name, current address and date and place of birth. Individuals must sign their request, and their signature must either be notarized or submitted under 28 U.S.C. 1746, a law that permits statements to be made under penalty of perjury as a substitute for notarization. In addition individuals should provide the following:

- An explanation of why he or she believes the IRS would have information about them;
- Specify when he or she believes the records would have been created;
- Provide any other information that will help the IRS or FOIA staff determine which IRS office may have responsive records; and
- If the request is seeking records pertaining to another living individual, he or she must include a statement from that individual certifying his/her agreement for the requestor to access his/her records.

Without this bulleted information, the IRS may not be able to conduct an effective search, and the request may be denied due to lack of specificity or lack of compliance with applicable regulations.

**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 Internal Revenue Service Centralized Processing Unit—Stop 93A, Post Office Box 621506, Atlanta, GA 30362.

**CONTESTING RECORD PROCEDURES:**

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

**RECORD SOURCE CATEGORIES:**

Records are obtained from tax records of applicant organizations, responsible individuals, and other individuals connected or related to the applicant organization; public information sources; third parties including individuals, city and state governments, other federal agencies, applicant organization clients, licensing and other professional organizations. Employee information is obtained from IRS personnel records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

Dated: June 16, 2016.

Helen Goff Foster, Deputy Assistant Secretary for Privacy, Transparency, and Records.

[FR Doc. 2016–16128 Filed 7–8–16; 8:45 am]

BILLING CODE 4810–33–P

**DEPARTMENT OF THE TREASURY**

**Departmental Offices; Interest Rate Paid on Cash Deposited To Secure U.S. Immigration and Customs Enforcement Immigration Bonds**

**AGENCY:** Departmental Offices, Treasury.

**ACTION:** Notice.

**SUMMARY:** For the period beginning July 1, 2016, and ending on September 30, 2016, the U.S. Immigration and Customs Enforcement Immigration Bond interest rate is 0.27 per centum per annum.

**ADDRESSES:** Comments or inquiries may be mailed to Sam Doak, Reporting Team Leader, Federal Borrowings Branch, Division of Accounting Operations, Office of Public Debt Accounting, Bureau of the Fiscal Service, Stop 93A, Post Office Box 621506, Atlanta, GA 30362.

**FOR FURTHER INFORMATION CONTACT:**


**SUPPLEMENTARY INFORMATION:** Federal law requires that interest payments on cash deposited to secure immigration bonds shall be “at a rate determined by the Secretary of the Treasury, except that in no case shall the interest rate exceed 3 per centum per annum.” 8 U.S.C. 1363(a). Related Federal regulations state that “Interest on cash deposited to secure immigration bonds will be at the rate as determined by the Secretary of the Treasury, but in no case will exceed 3 per centum per annum or be less than zero.” 4 CFR 293.2.

Treasury has determined that interest on the bonds will vary quarterly and will accrue during each calendar quarter at a rate equal to the lesser of the average of the bond equivalent rates on 91-day Treasury bills auctioned during the preceding calendar quarter, or 3 per centum per annum, but in no case less than zero. [FR Doc. 2015–18545] In addition to this Notice, Treasury posts the current quarterly rate in Table 2b—Interest Rates for Specific Legislation on the TreasuryDirect Web site.

Gary Grippo, Deputy Assistant Secretary for Public Finance.

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