

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

STORAGE:

Magnetic media, hard copy, and optical storage media.

RETRIEVABILITY:

Indexed by employee's Social Security Number and employee identification number. Also may be retrieved by the Taxpayer Identification Number (TIN) of the taxpayer whose account is being accessed, date and time, command code, and terminal identification.

SAFEGUARDS:

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

RETENTION AND DISPOSAL:

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

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Program Management and Evaluation Section, Information Systems Security Program Branch, Operations Management Division, Network and Systems Management, Information Systems, National Office.

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:

This system of records contains (1) tax returns and return information, (2) account transactions and inputs to tax accounts, (3) employee user identification and profile information, (4) access record logs to accounts, and (5) data may also be retrieved from other IRS published systems of records used in the operation of this system.

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).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury

ACTION: Notice of a proposed new Privacy Act system of records.

SUMMARY: The Treasury Department, Internal Revenue Service, gives notice of a proposed new system of records entitled "Customer Feedback System—Treasury/IRS 00.003," which is subject to the Privacy Act of 1974, 5 U.S.C. 552a, as amended.

DATES: Comments must be received no later than August 22, 1997. The notice will be effective September 2, 1997, unless comments are received which result in a contrary determination.

ADDRESSES: Comments should be sent to the Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW, Washington, DC 20224. Comments will be made available for inspection and copying in the Freedom of Information Reading Room upon request.

FOR FURTHER INFORMATION CONTACT: Tom Tiffany, Office of the Taxpayer Advocate, National Office, Internal Revenue Service, at (202) 622-6100.

SUPPLEMENTARY INFORMATION: The Internal Revenue Service is proposing a new system of records to implement the provisions of the recently enacted Taxpayer Bill of Rights 2 (TBOR 2). TBOR 2 requires that IRS annually report to Congress, beginning June 1, 1997, on the amount and type of taxpayer complaints against IRS employees in a given year, and their resolution. For purposes of this system of records, IRS employees include Chief Counsel employees. The records include internally identified cases, as well as taxpayer or third-party initiated complaints, either written or received in person or by telephone through management channels. The report would identify by IRS region and primary activity involved, (e.g., collection, examination), the nature of the misconduct or complaint, the number of cases received by category and the disposition of those cases. Additionally, although not required by statute, the IRS is tracking all compliments received from the private sector as a part of this database. IRS employee identifiers have been left in the system in order to relate the case with its resolution.

The definition of complaint is built on the TBOR 2 legislation and the related

definition used by GAO. IRS has defined it as "an allegation by a taxpayer or their representative that (1) an IRS employee violated a law, regulation, or standard of conduct; (2) an IRS employee used inappropriate behavior in the treatment of taxpayers in the conduct of their business; i.e., rudeness, overzealousness, excessive aggressiveness, discriminatory treatment, intimidation and the like; or (3) a system of the IRS failed to function properly or within prescribed time frames."

In order to facilitate the Service's compliance with the legislation, the Service is creating a new Customer Feedback system of records to track the feedback. In addition to maintaining records of complaints or compliments described above, other information maintained in this system will be derived from records of the following databases: (1) Treasury/IRS 60.011—Internal Security Management Information System (ISMIS) (published on November 9, 1995 at 60 FR 56842), and (2) the Automated Labor Employee Relations Tracking System (ALERTS), which is a subset of Treasury/IRS 36.001—Appeals, Grievances, and Complaint Records; and Treasury/IRS 36.003—General Personnel and Payroll Records.

ISMIS provides the technical ability for other components within IRS to analyze trends in integrity matters on an organization, geographic and violation basis. ALERTS is a Servicewide automated data management and control system, containing information about disciplinary cases, benefits and compensation cases, agency and negotiated grievances, Inspection cases, negotiation issues, special projects and activities, third-party appeals/adjudications, unfair labor charges/complaints, and centralized employee tax compliance cases. The inclusion of these records is necessary for preparing the statistics required under TBOR 2.

The Customer Feedback System is maintained under section 6108 of the Internal Revenue Code and Section 1211 of Pub.L. 104-168, and unlike other IRS systems of records that do affect employees' rights, benefits, or entitlements this proposed system is prohibited from being used for any purpose involving the making of a determination about the individual to whom they pertain.

Accordingly, the information in this system will be exempted from disclosure provisions of the Privacy Act under (k)(4), and a proposed rule is being published separately in the **Federal Register**. The (k)(4) exemption protects the customer's identity from the

employee and conceals from the customer the action(s) taken against the employee. The records are to be used solely for statistical purposes and not to track the number of complaints against a given employee, nor will they be used for the purpose of making a determination affecting the employee's employment status.

The notice for the proposed new system of records is being published in its entirety below.

Dated: July 10, 1997.

Alex Rodriguez,
Deputy Assistant Secretary (Administration).

Treasury/IRS 00.003

SYSTEM NAME:

Customer Feedback System—
Treasury/IRS 00.003.

SYSTEM LOCATION:

Internal Revenue Service Centers, National Office, Regional and District Offices, including National Office Chief Counsel Offices, Regional Counsel Offices, and District 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; 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.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

Sec. 1211 of PL. 104 168, TBOR 2, Reports on Misconduct of IRS Employees.

PURPOSE(S):

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:

These records and information in the records may be disclosed to the tax writing Congressional committees. The purpose is to fulfill the requirements of the Taxpayer Bill of Rights 2 (TBOR 2).

POLICIES AND PROCEDURES 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)59.26 and Records Control Schedule 301—General Records Schedules, IRM 1(15)59.31.

SYSTEM MANAGER(S) AND ADDRESS:

Official prescribing policies and practices—Deputy Commissioner. Officials maintaining the system—Directors of Internal Revenue Service Centers; National, Regional, District Office, Regional Counsels, District Counsels, Associate Chief Counsels, and Area Distribution Center Directors. (See "System Location" above 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:

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

CONTESTING RECORD PROCEDURES:

See "Records access procedures" above.

RECORD SOURCE CATEGORIES:

Information originates from IRS employees and customer feedback.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

This system has 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)(4).

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; Systems of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of alterations to three existing Privacy Act systems of records.

SUMMARY: The Treasury Department, Internal Revenue Service, gives notice of the proposed alteration to Treasury/IRS 00.001—Correspondence Files and Correspondence Control Files; Treasury/IRS 00.002—Correspondence Files/Inquiries About Enforcement Activities; and Treasury/IRS 22.034—Individual Returns Files, Adjustments and Miscellaneous Documents Files, which are subject to the Privacy Act of 1974, 5 U.S.C. 552a, as amended.

EFFECTIVE DATE: July 23, 1997.

FOR FURTHER INFORMATION CONTACT: Tom Tiffany, Office of the Taxpayer Advocate, National Office, Internal Revenue Service, at (202) 622-6100.

SUPPLEMENTARY INFORMATION: The Internal Revenue Service is making certain changes to Treasury/IRS 00.001—Correspondence Files and Correspondence Control Files; Treasury/IRS 00.002—Correspondence Files/Inquiries About Enforcement Activities. The alterations to each notice are to reflect the aggregating of data from local IRS Problem Resolution Offices to analyze IRS customer service for the purpose of improving IRS service to the public. The alterations also include minor changes to the systems such as adding/deleting locations, adding "Purpose(s)" statements to the system notices, changing the description of the storage, retrievability, and safeguard procedures found in the notices.

These changes will allow the IRS to better evaluate the effectiveness of its internal systems as well as the impact