

Comments: Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget approval. All comments will become a matter of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance and purchase of services to provide information.

Dated: November 10, 1999.

John D. Newell,

Assistant Commissioner, Regional Operations.

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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 proposed new system 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 gives notice of a new proposed system of records, entitled "IRS Audit Trail and Security Records System—Treasury/IRS 34.037."

DATES: Comments must be received no later than December 20, 1999. The proposed system of records will be effective December 28, 1999, unless the Internal Revenue Service (IRS) receives

comments that would result in a contrary determination.

ADDRESSES: Comments should be sent to Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224. Persons wishing to review the comments should call 202-622-6200 (this is not a toll free number) to make an appointment with the Office of Governmental Liaison and Disclosure.

FOR FURTHER INFORMATION CONTACT:

David Silverman, Tax Law Specialist, Internal Revenue Service at 202-622-6200. (This is not a toll free number).

SUPPLEMENTARY INFORMATION: The IRS is establishing this system to detect and counter unauthorized access, use, fraud and abuse of its information. The system provides protection by monitoring and tracking, through analysis of audit logs, accesses to and use of IRS records in paper and electronic format. Outside of IRS Information Systems, the Office of the Treasury Inspector General for Tax Administration (TIGTA) is the principal user of data contained in this system of records. The TIGTA may analyze the data contained in the system of records as part of its mission to detect and deter fraud, waste, and abuse.

The new system of records report, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on Government Reform in the House of Representatives, the Committee on Governmental Affairs in the Senate, and the Office of Management and Budget, pursuant to Appendix I to OMB Circular A-130, "Federal Agency Responsibilities for Maintaining Records About Individuals," dated February 8, 1996.

The proposed IRS system of records "IRS Audit Trail and Security Records System—Treasury/IRS 34.037" is published in its entirety below.

Dated: September 21, 1999.

Shelia Y. McCann,

Deputy Assistant Secretary (Administration).

TREASURY/IRS 34.037

SYSTEM NAME:

IRS Audit Trail and Security Records System.

SYSTEM LOCATION:

National Office, District Offices, Regional Offices, Service Centers, Computing Centers. (See IRS Appendix A for addresses of IRS offices).

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who have accessed, by any means, information contained within IRS electronic or paper records.

CATEGORIES OF RECORDS IN THE SYSTEM:

Electronic and paper records concerning IRS employees or contractors or other individuals who have accessed IRS records.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301; 26 U.S.C. 6103, 7213, 7213A, 7214, 7608, 7803, and 18 U.S.C. 1030(a)(2)(B)

PURPOSE(S):

To enable the IRS to enhance protection of sensitive information by assuring the public and employees that their information is being protected in an ethical and legal manner.

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

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

Records other than returns and return information may be used to: (1) Disclose pertinent information to appropriate Federal, State, local, or foreign agencies responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of an indication of a violation or potential violation of civil or criminal law or regulations, or foreign government under a tax treaty;

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

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

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

(5) Provide information to unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of Federal labor actions or grievances or conducting administrative hearings or appeals or if needed in the performance of other authorized duties;

(6) Disclose information to the Department of Justice for the purpose of

litigating an action or seeking legal advice; and,

(7) Disclose information to the defendant in a criminal prosecution, the Department of Justice, or a court of competent jurisdiction where required in criminal discovery or by the Due Process Clause of the Constitution.

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

STORAGE:

Electronic and paper.

RETRIEVABILITY:

(1) Indexed or retrieved by name, social security number (SSN) or other unique identifier assigned to an IRS employee or contractor or other individual who has been granted access to IRS records.

(2) Retrieved or indexed by a Taxpayer Identification Number.

SAFEGUARDS:

Access controls will not be less than those described in TD P 71-10, Department of Treasury Security Manual, IRM 2.1.10 Automated Information Systems Security, and IRM 1(16)12 Managers Security Handbook.

RETENTION AND DISPOSAL:

Records are maintained in accordance with record disposition handbooks, IRM 1(15)59.

SYSTEM MANAGER(S) AND ADDRESS:

Chief, Security Program Section, Telecommunication and Operations Division, Information Systems, Internal Revenue Service, Department of the Treasury, 1111 Constitution Ave., NW,

Washington, D.C. 20224 or head of the office maintaining the file.

NOTIFICATION PROCEDURE:

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

RECORD ACCESS PROCEDURES:

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

CONTESTING RECORD PROCEDURES:

This system of records is exempt and may not be accessed for purposes of inspection or contest of record contents. Also, 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

RECORD SOURCE CATEGORIES:

Records contained in the IRS Audit Trail and Security Records System are obtained from three sources: (1) Information provided by authorized users to managers used for establishing access control; (2) information automatically recorded by information security audit functions of the operating systems and various IRS applications which process IRS information; and (3) information derived from IRS records in paper and electronic format.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

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

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