

Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of regulations should be directed to Katherine Dean, at Internal Revenue Service, Room 6242, 1111 Constitution Avenue NW., Washington, DC 20224, or at (202) 622-3186, or through the Internet at katherine.b.dean@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Chapter 11 Bankruptcy Cases.

OMB Number: 1545-2033.

Notice Number: Notice 2006-83.

Abstract: The IRS needs bankruptcy estates and individual chapter 11 debtors to allocate post-petition income and tax withholding between estate and debtor. The IRS will use the information in administering the internal revenue laws. Respondents will be individual debtors and their bankruptcy estates for chapter 11 cases filed after October 16, 2005.

Current Actions: There are no changes being made to the notice.

Type of Review: Extension of a currently approved collection.

Affected Public: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Time per Respondent/Recordkeeper: 30 minutes.

Estimated Total Annual Burden Hours: 1,500.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB 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.

Approved: March 12, 2013.

R. Joseph Durbala,

OMB Reports Clearance Officer.

[FR Doc. 2013-06457 Filed 3-20-13; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974

AGENCY: Internal Revenue Service, Treasury.

ACTION: IRS notice of its intent to match computerized data to detect sensitive but unclassified (SBU) information that is being transmitted in violation of IRS security policy that requires an adequate level of encryption.

SUMMARY: The IRS will review detections of potential violations to determine whether there has been an actual violation of security policy. This review may include matching data from existing IRS systems of records such as:

- I. Treasury Payroll and Personnel System [Treasury/DO.001]
- II. Subsidiary Accounting Files [Treasury/IRS 22.054]
- III. Automated Non-Master File (ANMF) [Treasury/IRS 22.060]
- IV. Information Return Master File (IRMF) [Treasury/IRS 22.061]
- V. CADE Individual Master File (IMF) [Treasury/IRS 24.030]
- VI. CADE Business Master File (BMF) [Treasury/IRS 24.046]
- VII. Audit Trail and Security Records [Treasury/IRS 34.037]
- VIII. General Personnel and Payroll Records [Treasury/IRS 36.003]

This review may include using data elements such as:

- I. Employee Name, Social Security Number (SSN), Employee Identification Number (SEID), Address, Email Addresses
- II. Employee Spouse's Name, SSN, Address
- III. Taxpayer Entity Information, including prior and current name, Taxpayer Identification Number (TIN), Address, Tax Return/Account Information
- IV. Electronic transmission specifics such as sender's email address, recipient's email address, recipient's Internet service provider, transmission date and time, "IP Address", computer machine name, terminal identification

Reporting: A report describing this proposed matching agreement has been provided to the Office of Management and Budget (OMB) and the

Congressional committees responsible for oversight of the Privacy Act in accordance with the Privacy Act of 1974, OMB Guidelines on the Conduct of Matching Programs (54 FR 25818, June 19, 1989), OMB Bulletin 89-22, "Instructions on Reporting Computer Matching Programs to the Office of Management and Budget (OMB), Congress and the Public," and OMB Circular No. A-130, (rev. Nov. 28, 2000), "Management of Federal Information Resources."

Notice Procedures: IRS employees, contractors, and other individuals who have been granted access to IRS information, or to IRS equipment and resources, are notified regularly that their computer activity is monitored. A notice describing Treasury/IRS 34.037 was most recently published at volume 77, number 155 (Friday, August 10, 2012).

Security: All information obtained and/or generated as part of the IRS computer matching program will be safeguarded in accordance with the provisions of: 5 U.S.C. 552a, 26 U.S.C. 6103, as well as IRS record safeguarding requirements which conform with Treasury Directive (TD) 80-05, Records and Information Management, and TD P 71-10, Department of the Treasury Security Manual, and are no less restrictive than the standards prescribed in IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies. Matches under this agreement will comply with the standards of OMB Policy M-06-16, Protection of Sensitive Agency Information, requiring that sensitive information, including all Personally Identifiable Information be protected at all times.

Records Usage, Duplication and Disclosure: The information generated and/or obtained during these computer matches will be used by IRS employees in the performance of their official responsibilities. Access to this information is limited to those individuals who have a need to know the information in the performance of their official duties and to those who are authorized access by disclosure provisions in applicable law. These individuals are subject to criminal and civil penalties for the unauthorized inspection and/or disclosure of this information. During the execution of this program of computer matches and the resultant analyses or investigations, the records used may be duplicated by IRS employees only for use in performing their official duties. The information collected or generated as part of this program of computer matches may only be disclosed in

accordance with the provisions of 5 U.S.C. 552a, 26 U.S.C. 6103, and any other applicable Federal privacy provisions.

Legal and Regulatory Authority: The Internal Revenue Service has responsibilities to follow safeguarding requirements to ensure that information is kept confidential as required by the Internal Revenue Code, the Privacy Act of 1974, the Bank Secrecy Act, Title 18 of the United States Code, the Federal Information Security Management Act (FISMA), and other applicable laws that require safeguarding of information. Confidential information that is sent without sufficient protection is in violation of IRS security policy. This

matching program will assist the IRS in ensuring that sensitive information is properly protected from unauthorized use or disclosure.

DATES: Comments must be received no later than April 22, 2013. The proposed matching program will become effective April 30, 2013, unless the IRS receives comments which cause reconsideration of this action.

ADDRESSES: Comments should be sent to the Office of Privacy, Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20224. Comments will be available for inspection and copying in the IRS

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: David Silverman, Management and Program Analyst, IRS Office of Privacy, Governmental Liaison and Disclosure, (202) 622-5625 (not a toll-free number).

Dated: March 15, 2013.

Veronica Marco,

Acting Deputy Assistant Secretary for Privacy, Transparency, and Records.

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