

**COMPUTER MATCHING AGREEMENT**

**BETWEEN**

**DEPARTMENT OF THE TREASURY**

**INTERNAL REVENUE SERVICE**

**AND**

**DEPARTMENT OF JUSTICE**

**FOR THE TAXPAYER ADDRESS REQUEST PROGRAM**

**I. PURPOSE AND LEGAL AUTHORITY**

**A. PURPOSE**

This matching agreement is executed pursuant to 5 U.S.C. §552a(o), the Privacy Act of 1974, as amended, and sets forth the terms under which the Internal Revenue Service (IRS) agrees to disclose taxpayer mailing addresses to the Department of Justice (DOJ or Agency).

The purpose of the disclosure is to provide DOJ with the mailing addresses of taxpayers to assist DOJ in its effort to collect or to compromise debts owed to the United States.

**B LEGAL AUTHORITY**

Internal Revenue Code (IRC) §6103(m)(2) provides for disclosure, upon written request, of a taxpayer's mailing address for use by officers, employees, or agents of a Federal agency for the purpose of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with title 31 of the U.S.C. §§ 3711, 3717, and 3718. These statutes authorize DOJ to collect delinquent debts owed to the United States through litigation.

**II. JUSTIFICATION AND ANTICIPATED RESULTS**

**A. JUSTIFICATION**

The Taxpayer Address Request Program (TAR) was established by the IRS to facilitate the retrieval of taxpayer mailing addresses from the Customer Account Data Engine (CADE) Individual Master File (IMF) on a volume basis for

disclosure to other Government agencies which have requested and have been authorized access to address data under the authority of IRC §6103 to locate individuals for whom such agencies do not have current addresses. The volume of addresses and the method in which the IRS maintains the information make computer matching the most feasible method of extracting the data for disclosure to DOJ.

The principal alternative to using a computer matching program for verifying the current addresses of individuals subject to a match program between DOJ and IRS would be a manual comparison of IRS records or the use of other investigational techniques nationwide by DOJ to ascertain the current addresses of individuals who owe debts to the United States. Instituting alternative procedures would clearly impose greater administrative burdens and further delay or prevent the collection of debts owed to the Federal Government.

Using the IRS/DOJ computer matching program, current addresses can be obtained from the IRS within one week, thereby avoiding the expenditure of substantial federal resources in the execution of a manual matching process or other investigations to locate delinquent debtors.

#### **B. ANTICIPATED RESULTS**

The IRS does not derive any benefit, direct or indirect, from this matching program, nor does the IRS incur any unreimbursed costs associated with the matching program. Based on assumptions in the attached cost benefit analysis [attachment 1], DOJ anticipates a positive benefit to cost ratio.

### **III. DESCRIPTION OF RECORDS TO BE MATCHED**

#### **A. RECORDS DESCRIPTION, SYSTEM OF RECORDS AND ROUTINE USE**

1. DOJ will provide to the IRS an electronic file containing the names and Social Security Numbers (SSN) of individuals who owe debts to the U.S. and whose debts have been referred to DOJ for litigation and/or enforced collection. The records from which the information is compiled are maintained in DOJ systems of records entitled "JUSTICE/DOJ - 016, Debt Collection Enforcement System." The notice for this system of records, which includes a routine use permitting this disclosure, was published in its entirety most recently at 77 Fed. Reg. 9965-9968 (February 21, 2012) [attachment 2].
2. IRS will extract taxpayer mailing addresses from the Privacy Act System of Records: Treasury/IRS 24.030, CADE Individual Master File (IMF), maintained at the Martinsburg Computing Center (MCC). Among other

information, the IMF contains the taxpayer's name, SSN, and most recent address known to IRS. The notice for this system of records was last published at 80 Fed. Reg. 54082 (September 8, 2015) [attachment 3], and includes a routine use authorizing disclosure of returns and return information as authorized in IRC § 6103.

**B. SPECIFIED DATA ELEMENTS**

1. DOJ will submit the nine-digit SSN and four-character Name Control (the first four letters of the surname) of each individual whose current address is requested.
2. IRS will provide the following return information:
  - a. Nine-digit SSN and four-character Name Control; and
  - b. The latest street address, P.O. Box, or other address, city, State and ZIP Code, only if the input SSN and Name Control both match the IMF; or
  - c. A code explaining that no match was found on the IMF.

**C. ACCURACY ASSESSMENTS**

1. Information used by DOJ in this matching program is initially provided by the debtor to the Federal creditor agency at the beginning of the transaction that subsequently resulted in the delinquent debt. Information may also be provided by the U.S. Court that entered a judgment in a criminal case against the debtor. Federal agencies and the U.S. Courts routinely take additional steps to verify the accuracy of the data prior to referral of the debt to DOJ for litigation and collection. In addition, DOJ maintains strict edits on its tracking system. Steps taken to ensure accuracy are: 1) on-line edits during record input; 2) quality control reports checking other potential problem areas; 3) quality checks by paralegals on a regular basis; and 4) full office evaluations to ensure quality procedures are being used. The probability of erroneous or incorrect information is small to none.
2. The accuracy of address data provided by the IRS is contingent on the accuracy of the address provided by the taxpayer or other authorized source.

**D. NUMBER OF RECORDS**

DOJ expects to submit approximately 2,370 records annually under this agreement for match against the IMF.

#### **IV. NOTICE PROCEDURES**

- A. DOJ agrees to publish a notice of this particular matching activity conducted pursuant to IRC §6103(m)(2) in the Federal Register [attachment 4].
- B. IRS provides notice to taxpayers that information provided on U.S. Individual Income Tax Returns, and through other means, may be given to other Federal agencies, as provided by law. IRS provides direct notice in the instructions to Form 1040 and provides constructive notice in the Federal Register system of records notice, which contains a routine use for disclosure of relevant records contained in CADE IMF, Treasury/IRS 24.030.
- C. DOJ has provided constructive notice to record subjects through publication in the Federal Register of systems notice, JUSTICE/DOJ-016 containing routine uses for disclosure of relevant records from this system to the IRS to obtain the mailing address of a taxpayer for debt collection purposes.
- D. Subsection (o)(1)(D) of the Privacy Act requires an agency to implement procedures for providing individualized notice at the time of application, and periodically thereafter, to applicants for and recipients of financial assistance or payments under Federal benefit programs, that the information they provide may be verified through matching programs. This requirement is not applicable to this computer matching program, since the sole purpose of the match is to provide DOJ with the most recent mailing addresses of taxpayers, and neither party to this agreement is responsible for approving or denying eligibility under a federal benefits program.

#### **V. VERIFICATION AND OPPORTUNITY TO CONTEST**

- A. The purpose of the match is to obtain a current address for the taxpayer/delinquent debtor (which DOJ has been unable to obtain through other sources) in order to notify the individual of an enforcement action to collect a delinquent debt. It is not feasible to verify the match results, i.e., the addresses, independent of successful notice to the individual. In addition, since the delinquent debtor is not likely to receive the notice if the address information is inaccurate, it is extremely unlikely that he/she will seek to contest the results of this particular match, i.e., the address information. Moreover, the address information is not used to make any determination (adverse or otherwise) about the individual, but only to provide him/her with additional due process in the form of notice of, and an opportunity to defend against, the pending enforcement action. Once notified, the individual will then have the time permitted under the Federal Rules of Civil Procedure or Federal Debt Collection Procedures Act, or other statutory or regulatory provisions applicable to the particular enforcement action to contest that action.
- B. The IRS is not responsible for verifying any information obtained, or generated,

in the conduct of the matching activity covered by this agreement.

## **VI. DISPOSITION OF MATCHED ITEMS**

A. DOJ will:

1. **maintain all records received from IRS in accordance with IRC §6103(p)(4) and the current revision of IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies;**
2. not create a separate file or system of records which consists of information concerning only those individuals who are involved in this specific matching program except as is necessary in controlling and/or verifying the information for purposes of this program; and
3. destroy the matching file generated through this matching operation as soon as the information has served the matching program's purpose and all legal retention requirements established in conjunction with the National Archives and Records Administration (NARA) under applicable procedures have been met.

B. IRS will retain DOJ's weekly electronic request file for approximately 30 days, and thereafter will erase the file. The information provided by the Agency will not be used by the IRS for any purpose other than this matching program. The IRS Office of Records & Information Management has deemed this information to be of a transitory nature, or 'transitory records', specifically 'intermediate input files' as defined in General Records Schedule 5.2, Item 010. The IRS will protect transitory records in the same manner that it protects IRS records. The Input/Tickler file will be destroyed when no longer needed for business use.

## **VII. SAFEGUARDS**

A. DOJ will maintain all return information (FTI) sourced from the IRS in accordance with IRC section 6103(p)(4) and comply with the safeguards requirements set forth in Publication 1075, *Tax Information Security Guidelines for Federal, State and Local Agencies*, which is the IRS published guidance for security guidelines and other safeguards for protecting return information pursuant to 26 CFR 301.6103(p)(4)-1. IRS safeguarding requirements require DOJ to:

1. Establish a central point of control for all requests for and receipt of return information and maintain a log to account for all subsequent disseminations and products made with/from that information, and

movement of the information until destroyed, in accordance with Publication 1075.

2. Establish procedures for secure storage of return information consistently maintaining two barriers of protection to prevent unauthorized access to the information, including when in transit, in accordance with Publication 1075.
3. Consistently label return information obtained under this agreement to make it clearly identifiable and to restrict access by unauthorized individuals. Any duplication or transcription of return information creates new records which must also be properly accounted for and safeguarded. Return information should not be commingled with other DOJ records unless the entire file is safeguarded in the same manner as required for return information and the FTI within is clearly labeled in accordance with Publication 1075.
4. Restrict access to return information solely to officers and employees of DOJ whose duties require access for the purposes of carrying out this agreement. Prior to access, DOJ must evaluate which employees require such access. Authorized individuals may only access return information to the extent necessary to perform services related to this agreement, in accordance with Publication 1075.
5. Prior to initial access to FTI and annually thereafter, DOJ will ensure that employees and officers that will have access to return information receive awareness training regarding the confidentiality restrictions applicable to the return information and certify acknowledgement in writing that they are informed of the criminal penalties and civil liability provided by IRC §§ 7213, 7213A, and 7431 for any willful disclosure or inspection of federal tax returns and return information that is not authorized by the IRC, in accordance with Publication 1075.
6. Prior to initial receipt of return information, DOJ must have an IRS approved Safeguard Security Report (SSR). DOJ will submit an annual SSR to IRS Safeguards by the submission deadline specified in Publication 1075. DOJ's Head of Agency must certify the SSR fully describes the procedures established for ensuring the confidentiality of return information, addresses all Outstanding Actions identified by the IRS Safeguards from DOJ's prior year's SSR submission; accurately and completely reflects the current physical and logical environment for the receipt, storage, processing and transmission of FTI; accurately reflects the security controls in place to protect the FTI in accordance with Publication 1075 and the commitment to assist the IRS Safeguards in the joint effort of protecting the confidentiality of FTI; report all data incidents involving FTI to the IRS Safeguards and Treasury Inspector

General for Tax Administration (TIGTA) timely and cooperate with TIGTA and IRS Safeguards investigators, providing data and access as needed to determine the facts and circumstances of the incident; support the IRS Safeguards on-site review to assess compliance with Publication 1075 requirements by means of manual and automated compliance and vulnerability assessment testing, including coordination with information technology (IT) divisions to secure pre-approval, if needed, for automated system scanning and to support timely mitigation of identified risk to FTI in DOJ's Corrective Action Plan (CAP) for as long as return information is received or retained. SSRs will be transmitted in electronic format and on the template provided by IRS Safeguards using an IRS-approved encryption method in accordance with Publication 1075.

7. Ensure that return information is properly destroyed or returned to the IRS when no longer needed in accordance with Publication 1075.
  8. Conduct periodic internal inspections of facilities where return information is maintained to ensure IRS safeguarding requirements are met and will permit the IRS access to such facilities as needed to review the extent to which DOJ is complying with the IRC §6103(p)(4) requirements of this section.
- B. DOJ must ensure information systems processing return information are compliant with Section 3544(a)(1)(A)(ii) of the Federal Information Security Management Act of 2002 (FISMA). DOJ will maintain an SSR which fully describes that the systems and security controls are established at the moderate impact level in accordance with National Institute of Standards and Technology (NIST) standards and guidance. Required security controls for systems that receive, process, store and transmit federal tax returns and return information are provided in Publication 1075.
- C. DOJ agrees to report suspected unauthorized inspection or disclosure of return information within 24 hours of discovery to the appropriate Agent-in-Charge, TIGTA, and to the IRS Safeguards in accordance with as specified in Publication 1075.
- D. DOJ officers and employees may have access to return information obtained under this CMA. DOJ may not allow contractor personnel access to return information for any purpose unless expressly authorized by the IRC. When contractor access to FTI is expressly authorized by the IRC, Agency must ensure that contracts with contractors and subcontractors performing work involving return information contains specific language requiring compliance with IRC §6103(p)(4) and Publication 1075 safeguard requirements and enforces DOJ's right to, and permits IRS access to, contractor and subcontractor facilities to

conduct periodic internal inspections where return information is maintained to ensure IRS safeguarding requirements are met.

- E. DOJ officers and employees who inspect or disclose return information obtained pursuant to this agreement in a manner or for a purpose not so authorized by IRC are subject to the criminal sanction provisions of IRC §§7213 and 7213A, and 18 U.S.C. §1030(a)(2), as may be applicable. In addition, DOJ could be required to defend a civil damages action under IRC §7431.
- F. IRS will conduct periodic safeguard reviews of DOJ to assess whether security and confidentiality of return information is maintained consistent with the safeguarding protocols described in Publication 1075, DOJ's SSR and in accordance with the terms of this agreement. Periodic safeguard reviews will involve the inspection of DOJ facilities and, if access to return information is authorized pursuant to the IRC, contractor facilities where return information is maintained; the manual and automated compliance and vulnerability assessment testing, including automated system scanning of technical controls for computer systems storing, processing or transmitting return information; review of DOJ recordkeeping and policies and interviews of DOJ employees and contractor employees as needed, to verify the use of return information and assess the adequacy of procedures established to protect return information.
- G. DOJ recognizes that IRS records are subject to disclosure restrictions under federal law and IRS rules and regulations and may not be released publicly under state Sunshine or Information Sharing/Open Records provisions and that any requestor seeking access to IRS records should be referred to the federal Freedom of Information Act (FOIA) statute. Accordingly, DOJ agrees to treat in the same manner as it would treat a request for IRS records, any requests for release of return information sourced from the IRS under this agreement; information produced from IRS source information; and documents (including electronic documents), records and reports generated or developed for the purpose of implementing, or ensuring and/or documenting compliance with this Safeguards provision, including any documents referencing findings or vulnerabilities to systems containing FTI. DOJ will not publicly release or disclose such information to a requestor seeking access to it without first referring the request to IRS for consultation or response, as appropriate. If DOJ determines that it is appropriate to share any of the aforementioned information with another governmental function/branch for the purposes of operational accountability or to further facilitate protection of FTI, DOJ agrees to make the recipient governmental function/branch aware, in unambiguous terms, that such information is to be treated as property of the IRS subject to disclosure restrictions under federal law and IRS rules and regulations, and that the recipient governmental function must refer any requestor seeking access to the records to the FOIA statute and must forward any FOIA requests for the information to IRS for reply.

## **VIII. RECORDS USAGE, DUPLICATION AND REDISCLOSURE RESTRICTIONS**

- A. Return information will be used solely for the purpose specified in IRC §6103(m)(2).
- B. Records provided by each agency, or created by the match, will not be duplicated (except for technical reasons) or disseminated within or outside either agency without the written authority of the other agency. No agency shall give such permission unless the re-disclosure is required by law or essential to the conduct of the matching program.
- C. Information resulting from the matching program may be disclosed for follow-up and verification or for civil or criminal law enforcement investigation or prosecution, if the match uncovers activity that warrants such action.
- D. DOJ will keep an accounting of disclosures from an individual's record as required by subsection (c) of the Privacy Act and will make the accounting available upon request by the individual or the IRS.

## **IX. ACCESS BY THE COMPTROLLER GENERAL**

The Government Accountability Office (Comptroller General) may have access to all IRS and DOJ records, to the extent authorized by 26 U.S.C. § 6103 and 5 U.S.C. §552a(o)(1)(K), for the purposes of monitoring and verifying compliance with this agreement.

## **X. REIMBURSEMENT**

- A. All work performed by the IRS for DOJ under the computer matching program will be performed on a reimbursable basis. IRS will recover all reasonable direct and indirect costs, including overhead, associated with performing services for DOJ under this agreement. Pursuant to IRC §6103(p)(2)(B), IRS may prescribe a reasonable fee for furnishing return information.
- B. Cost estimates will be prepared on an annual basis. The IRS administers the computer matching program for the benefit of the agencies that participate in it. Accordingly, the IRS expects to recover 100 percent of the costs it incurs to administer this program. In the unlikely event actions by one or more Agencies significantly alter the total cost incurred by the IRS or the calculation of the Agencies' pro rata share of program costs, the IRS may need to adjust the computation of annual costs. If this occurs, your agency will be notified.
- C. Costs associated with this program are primarily related to the actions by IRS

required to make the data sharing program available to the DOJ for the performance of the computer matching. These costs include personnel in place to administer the program, setup and testing of the matching system by IT personnel, and the Safeguards program and personnel necessary to ensure protection of the associated Federal tax information.

Billing will be at least quarterly, and may be monthly during the last quarter of the fiscal year. Actual costs may be higher or lower than the estimate. Both agencies must sign Forms 7600A and 7600B Interagency Agreement prior to the initiation of any services under this agreement. IRS's authority to incur obligations through the performance of services under this agreement and DOJ's authority to reimburse IRS under this agreement shall not exceed the amounts specified in Forms 7600A and 7600B. Amended Forms 7600A and 7600B will be required if it becomes apparent that original cost estimates will be exceeded.

## **XI. EFFECTIVE DATE/DURATION OF MATCHING AGREEMENT**

- A. This agreement shall become effective on January 30, 2020, provided this is at least 30 days after publication of a computer matching notice in the Federal Register. The notice cannot be sent to the Federal Register until 30 days after the agreement, signed by both Data Integrity Boards (DIBs), has been transmitted to Congress and the Office of Management and Budget (OMB) for review. The agreement shall remain in effect for eighteen months. The projected expiration date is July 29, 2021
- B. At the end of the eighteen-month period, the agreement may be extended for one additional year by the signatories or their successors if the DIBs of both parties to this agreement approve the extension within three months prior to the expiration of this agreement.
- C. An extension of this agreement may be authorized by the DIB of each party to this agreement only if the parties certify that the program has been conducted in compliance with this agreement and agree to conduct the program without change. The parties understand that any new agreement must be reviewed and approved by the DIB of each agency.
- D. This agreement may be modified in writing with the consent of both parties and approval by their respective DIBs. If either party does not want to renew this agreement, it will notify the other of its intention not to renew at least 90 days before the expiration of the agreement. This agreement may be terminated at any time with the consent of both parties. Either party may unilaterally terminate this agreement upon written notice to the other party requesting termination, in which case the termination shall be effective 90 days after the date of the notice, or at a later date specified in the notice.

## **XII. THIRD PARTY RIGHTS**

This agreement does not confer any rights or benefits on any third party.

## **XIII. LIMITATIONS**

The terms of this agreement are not intended to alter, amend, or rescind any current agreement or provision of Federal law now in effect. Any provision of this agreement that conflicts with Federal law is null and void.

## **XIV. LIABILITY**

- A. Each party to this agreement shall be liable for the acts and omissions of its own employees.
- B. Neither party shall be liable for any injury to another agency's personnel or damage to another party's property unless such injury or damage is compensable under the Federal Tort Claims Act, 28 U.S.C. 1 346(b), or pursuant to other Federal statutory authority.
- C. Neither party shall be responsible for any financial loss incurred by the other, whether directly or indirectly, through the use of any data furnished pursuant to this Agreement.

## **XV. CONTINGENCY CLAUSE**

This agreement is contingent on DOJ and its agents meeting the Safeguard requirements specified in section VII of this Agreement. Section XI.D. Notwithstanding, exchanges with DOJ under this agreement will be suspended or discontinued immediately if, at any time, IRS determines that DOJ or its agents failed to meet the Federal Safeguard requirements or any Privacy Act requirements. See the regulations at 26 C.F.R. § 301.6103(p)(7)-1 regarding procedures for administrative review of such a determination.

Similarly, exchanges with IRS under this agreement may be suspended or discontinued immediately if, at any time, DOJ determines that IRS has failed to meet any applicable security requirement and/or any Privacy Act requirement including the specific provisions of this agreement.

## **XVI. REPORT TO CONGRESS**

After this Agreement has been approved by all of the signatories below, including the Chairman of the Treasury DIB and the Chairperson of the DOJ DIB, DOJ will submit a report of the match to Congress and OMB, as required by 5 U.S.C. § 552a(r) and publish a notice of this agreement in the Federal Register.

## **XVII. PERSONS TO CONTACT**

### **A. IRS Program Coordinator:**

Patricia Grasela, Reimbursable Program Analyst  
Internal Revenue Service  
Governmental Liaison, Disclosure and Safeguards  
Data Services  
BLN: 2-Q08.124  
2970 Market Street  
Philadelphia, PA 19104  
Telephone: (267)466-5564  
Fax: (855)207-0455  
Email: [Patricia.Grasela@irs.gov](mailto:Patricia.Grasela@irs.gov)

### **B. Safeguards Contact:**

Joyce H. Peneau, Associate Director  
Internal Revenue Service  
Governmental Liaison, Disclosure and Safeguards  
Safeguards  
1232 Anacapa Street  
Santa Barbara, CA 93101  
Telephone: (805) 564-7518  
Fax: (855)207-0457  
Email: [Joyce.H.Peneau@irs.gov](mailto:Joyce.H.Peneau@irs.gov)

### **C. DOJ Program Operations Contact:**

Katrina Gonzalez, Deputy Director  
Debt Collection Management Staff  
Nationwide Central Intake Facility  
145 N St., NE, Rm. 6W.222  
Washington, DC 20530  
Phone: (202) 532-4353  
FAX: (202) 532-4371

**XVIII. SIGNATURES**

**Department of Justice**

The signatories below warrant and represent that they have the competent authority on behalf of their respective agencies to enter into the obligations set forth in this agreement. Each party executing this agreement is authorized to enter into agreements of this nature on behalf of their agency.

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. Each signatory electronically signing this document agrees that his/her electronic signature has the same legal validity and effect as his/her handwritten signature on the document, and that it has the same meaning as his/her handwritten signature.

DENNIS  
DAUPHIN

Digitally signed by DENNIS  
DAUPHIN  
Date: 2019.08.29 15:30:01  
-04'00'

08/29/2019

\_\_\_\_\_  
Dennis Dauphin  
Director  
Debt Collection Management Staff  
Department of Justice

\_\_\_\_\_  
Date

The Department of Justice Data Integrity Board reviewed this matching agreement and finds it in compliance with relevant statutes, regulations, and guidelines. We, therefore, approve the conduct of the aforementioned matching program.

I certify that the Department of Justice Data Integrity Board approved this agreement:

  
\_\_\_\_\_  
Lee Lohus  
Assistant Attorney General  
for Administration  
Department of Justice Board Chairman

11-4-2019  
\_\_\_\_\_  
Date

**Internal Revenue Service**

The signatories below warrant and represent that they have the competent authority on behalf of their respective agencies to enter into the obligations set forth in this agreement. Each party executing this agreement is authorized to enter into agreements of this nature on behalf of their agency.

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. Each signatory electronically signing this document agrees that his/her electronic signature has the same legal validity and effect as his/her handwritten signature on the document, and that it has the same meaning as his/her handwritten signature.

 Digitally signed by KNTFB  
DN: cn=KNTFB,  
email=Lorena.M.DeLaRocha@irs.gov  
Date: 2019.09.10 13:12:40 -07'00' Date: 9/10/2019

For Phyllis T. Grimes, Internal Revenue Service  
Director, Governmental Liaison, Disclosure, and Safeguards

The Treasury Data Integrity Board reviewed this matching agreement and finds it in compliance with relevant statutes, regulations, and guidelines. We, therefore, approve the conduct of the aforementioned matching program.

I certify that the Treasury Data Integrity Board approved this agreement:

 Digitally signed by Ryan A. Law  
Date: 2019.11.08 13:30:47  
-05'00' Date: 11/8/2019

Ryan Law  
Chairperson, Treasury Data Integrity Board  
Deputy Assistant Secretary for Privacy, Transparency, and Records

**XIX. EFFECTIVE DATE**

This agreement is effective on the \_\_\_\_ day of \_\_\_\_\_

It expires on the \_\_\_\_ day of \_\_\_\_\_

## **ATTACHMENTS**

1. Cost Benefit Analysis
2. Proposed Federal Register Notice
3. Matching Program Narrative Statement
4. 77 Fed. Reg. 9965-9968 (February 21, 2012)
5. 80 Fed. Reg. 54082 (September 8, 2015)

**COST-BENEFIT ANALYSIS**  
**FOR COMPUTER MATCHING AGREEMENT**  
**FOR THE TAXPAYER ADDRESS REQUEST PROGRAM**

This Cost-Benefit Analysis measures costs and benefits associated with matching Internal Revenue Service (IRS) and Department of Justice (DOJ) records for the Taxpayer Address Request (TAR) program. In particular, names and Social Security Numbers are submitted by DOJ to IRS with the hope of being matched to the debtor's most current address in the IRS database. These addresses help DOJ litigators locate taxpayers with delinquent Federal debts in order to bring suit or enforce collection.

The matching program covered by the current matching agreement is for an 18-month period, beginning in Fiscal Year (FY) 2020.

**A. DOJ Cost Data**

In FY 2019, the IRS will bill DOJ \$53,224 for its costs. These costs are to cover the salaries and benefits for administration of the TAR program, Safeguards costs for ensuring protection of the Federal tax information, and IT programming and setup costs. DOJ estimates no change in the cost or requests made for FY 2020. DOJ estimates that 2,370 requests will be made in FY 2020.

Total Estimated Cost..... **\$53,224 in FY 2020**

**B. DOJ Benefit Data**

DOJ must be able to locate debtors in order to litigate and collect debts. The more current an address, the greater the potential for collecting the debt. In FY 2018, the Nationwide Central Intake Facility received 2,140 civil debts from Federal agencies, with a referred value of \$292,764,985. DOJ anticipates it will receive approximately 2,200 referrals from Federal agencies in FY 2020.

In FY 2018, DOJ submitted approximately 2,370 requests to TAR (includes debts received in FY 2018 and debts from previous years) and recovered \$1,462,008 from the related cases. From the submitted requests, 1,836 (77%) returned accurate addresses, and DOJ was able to collect an average of \$796 on each of these debts. Based on the assumption that DOJ will submit approximately the same amount (2,370) of requests to TAR in FY 2020 and if the percentage of accurate addresses and the average amount collected remains the same in FY 2020, then the potential debt amount that DOJ could collect would be approximately \$1,462,008.

Total Estimated Benefit..... **\$1,462,008 in FY 2020**

**DEPARTMENT OF JUSTICE**

**[AAG/A Order No. 001/2019]**

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**AGENCY:** Justice Management Division, United States Department of Justice.

**Privacy Act of 1974; Matching Program**

**ACTION:** Notice of a New Matching Program.

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**SUMMARY:** The Department of Justice (DOJ) is issuing a public notice of its intent to conduct a computer matching program with the Internal Revenue Service (IRS), Department of the Treasury. Under this matching program, entitled Taxpayer Address Request (TAR), the IRS will provide information relating to taxpayers' mailing addresses to the DOJ for purposes of enabling DOJ to locate debtors to initiate litigation and/or enforce the collection of debts owed by the taxpayers to the United States.

**DATES:** This matching program will become effective on January 30, 2020. This matching program will continue for 18 months after the effective date. Please submit any comments by **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**.

**ADDRESSES:** Interested persons are invited to submit written comments regarding this notice by mail to Dennis Dauphin, Director, Debt Collection Management Staff, Justice Management Division, 145 N St., NE, Rm 6W.102, Washington, DC 20530, or by email at

*Dennis.E.Dauphin2@usdoj.gov.*

**FOR FURTHER INFORMATION CONTACT:** Dennis Dauphin, Director, Debt Collection Management Staff, Justice Management Division, [Dennis.E.Dauphin2@usdoj.gov](mailto:Dennis.E.Dauphin2@usdoj.gov), 145 N St., NE, Rm 6W.102, Washington, DC 20530.

**SUPPLEMENTARY INFORMATION:** This agreement re-establishes a matching program between the IRS and the DOJ to provide DOJ with the mailing address of taxpayers to assist the Department in its effort to collect or to compromise debts owed to the United States. DOJ will provide to the IRS an electronic file containing the names and Social Security Numbers (SSN) of individuals who owe debts to the U.S. and whose debts have been referred to DOJ for litigation and/or enforced collection. The IRS provides direct notice to taxpayers in the instructions to Forms 1040, 1040A, and 1040EZ, and constructive notice in the Federal Register system of records notice. The notice provides taxpayers that information provided to the U.S. Individual Income Tax Returns may be given to other Federal agencies, as provided by law. For the records involved in this match, both IRS and DOJ have provided constructive notice to record subjects through the publication, in the Federal Register, of systems of records notices that contain routine uses permitting disclosures for this matching program.

**PARTICIPATING AGENCIES:** The participating agencies include: DOJ and the IRS.

**AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM:** This matching agreement is executed pursuant to 5 U.S.C. §552a(o), the Privacy Act of 1974, as amended, and sets forth the terms under which the IRS agrees to disclose taxpayer mailing addresses to the DOJ. This matching program is being conducted under the authority of the Internal Revenue Code § 6103(m)(2), and the routine uses published in the agencies' Privacy Act systems of records notices for the systems of records used in this match. This provides for disclosure, upon

written request, of a taxpayer's mailing address for use by officers, employees, or agents of a Federal agency for the purpose of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with Title 31, §§ 3711, 3717, and 3718. These statutory provisions authorize DOJ to collect debts on behalf of the United States through litigation.

**PURPOSES:** The purpose of this program is to provide DOJ with the most current addresses of taxpayers, to notify debtors of legal actions that may be taken by DOJ and the rights afforded them in the litigation, and to enforce collection of debts owed to the United States.

**CATEGORIES OF INDIVIDUALS:** Individuals who owe debts to the United States and whose debts have been referred to the DOJ for litigation and/or enforced collection.

**CATEGORIES OF RECORDS:** DOJ will submit the nine-digit SSN and four-character Name Control (the first four letters of the surname) of each individual whose current address is requested. IRS will provide:

- a. Nine-digit SSN and four-character Name Control; and
- b. The latest street address, P.O. Box, or other address, city, State and ZIP Code, only if the input SSN and Name Control both match the Individual Master File (IMF); or
- c. A code explaining that no match was found on the IMF.

**SYSTEMS OF RECORDS:** DOJ will provide records from the Debt Enforcement System, JUSTICE/DOJ-016, last published in its entirety at 77 FR 9965-9968 (February 21, 2012).

This system of records contains information on persons who owe debts to the United States and whose debts have been referred to the DOJ for litigation and/or enforced collection. DOJ records will be matched against records contained in Treasury's Privacy Act System of Records:

Customer Account Data Engine (CADE) IMF, Treasury/IRS 24.030, last published at 77 FR

47948 (Aug. 10, 2012). This system of records contains, among other information, the taxpayer's name, SSN, and most recent address known by IRS. CADE is maintained at the Martinsburg Computing Center (MCC), and the notice for this system of records was last published at 80 FR 54082 (September 8, 2015).

In accordance with 5 U.S.C. 552a(o)(2)(A) and 5 U.S.C. 552a(r), the Department has provided a report to the Office of Management and Budget (OMB) and Congress on this new Computer Matching Program.

11-4-2019

Date



\_\_\_\_\_  
Lee J. Lofthus  
Assistant Attorney General for Administration  
United States Department of Justice

**DEPARTMENT OF JUSTICE  
NARRATIVE STATEMENT  
MATCHING PROGRAM  
BETWEEN  
THE DEPARTMENT OF JUSTICE  
AND  
THE DEPARTMENT OF THE TREASURY**

**Purpose of the Matching Program:** The purpose of this computer matching agreement (CMA) is to re-establish a matching program between the Department of Justice (DOJ) and the Internal Revenue Service (IRS) entitled Taxpayer Address Request (TAR) program. Under the matching program, DOJ submits four-character Name Control and Social Security numbers of delinquent debtors to the IRS in order to find a debtor's current address in the IRS database. The purpose of this matching program is to enable DOJ to more efficiently locate and notify delinquent debtors of enforcement action DOJ is taking to collect or compromise debts owed by these individuals to the United States. The ability to obtain accurate addresses through the TAR program greatly enhances the likelihood of success of DOJ's debt collection efforts.

**Authority for the Matching Program:** The authority to conduct this matching program is found at 26 U.S.C. § 61039(m)(2). That provision of the Internal Revenue Code (IRC) permits the Secretary, upon written request, to disclose a taxpayer's mailing address for use by officers, employees, or agents of a Federal agency for the purpose of locating such taxpayer to notify them of enforcement action to collect or compromise a Federal claim against the taxpayer in accordance with sections 3711, 3717, and 3718 of title 31 of the United States Code. These statutes allow the DOJ to collect delinquent debts owed to the United States through litigation. Disclosures necessary to implement this matching program are also authorized by routine uses published by each agency in its systems of records notices covering the records to be matched.

**Administrative, Technical, and Physical Safeguards:** DOJ restricts access to return information to officers and employees of DOJ whose official duties require access for the purposes of carrying out this CMA. IRS conducts periodic safeguard reviews of DOJ to assess whether security and confidentiality of return information is maintained consistent with safeguarding protocols and the terms of this agreement. Additional protections include safeguards and procedures for secure transmittal, storage and handling of information exchanged under the CMA. Pursuant to these safeguards, both DOJ and IRS are required to store and maintain records involved in the match in a manner and physical location that restricts physical and technical access to them, and ensure that electronic records are transmitted, stored and handled in a secure computer environment with FISMA compliant access controls. The CMA incorporates detailed safeguards for all information received, including subsequent dissemination and movement of the information until it is destroyed or otherwise disposed of in accordance with the terms of the CMA.

**Evaluation of the Potential Impact on Privacy:** Given the purpose of the matching agreement and the safeguards in place, the agencies evaluate the potential impact of this CMA on the privacy of individuals whose records will be used in the matching program as minimal.

**Cost Benefit Analysis:** DOJ performed a Cost-Benefit Analysis (CBA) as part of the CMA approval process. The CBA showed that expenses for the program were minimal (approximately \$53,000). Assuming the number of FY 2020 DOJ address requests submitted by DOJ and the percentage of accurate addresses returned (77%) remain about the same as in FY 2018 (latest data available), then, in FY 2020, the amount that DOJ could potentially collect in additional debts as a result of the TAR program would be approximately \$1.5 million. Without the matching program between DOJ and Treasury, DOJ would have to

manually search address information for each individual debtor to attempt to ascertain the current addresses of the individuals who owe debts to the United States. The turn-around time for obtaining current addresses from the IRS using the TAR matching program is about one week. This substantially reduces the expenditure of federal resources that would otherwise be necessary to accomplish similar results manually.

that infringe one or more of claim 15 of the '090 patent and claim 15 of the '342 patent, and whether an industry in the United States exists as required by subsection (a)(2) of section 337;

(2) For the purpose of the investigation so instituted, the following are hereby named as parties upon which this notice of investigation shall be served:

(a) The complainant is:

Mondis Technology, Ltd., Suite 3C, Lyttelton House, 2 Lyttelton Road London N2 0EF, England.

(b) The respondents are the following entities alleged to be in violation of section 337, and are the parties upon which the complaint is to be served:

Chimei Innolux Corporation, 160 Kesuyue Road, Miaoli County, Taiwan; Innolux Corporation, 2525 Brockton Drive Austin, TX 78759.

(c) The Office of Unfair Import Investigations, U.S. International Trade Commission, 500 E Street SW., Suite 401, Washington, DC 20436; and

(3) For the investigation so instituted, the Chief Administrative Law Judge, U.S. International Trade Commission, shall designate the presiding Administrative Law Judge.

Responses to the complaint and the notice of investigation must be submitted by the named respondents in accordance with section 210.13 of the Commission's Rules of Practice and Procedure, 19 CFR 210.13. Pursuant to 19 CFR 201.16(d)-(e) and 210.13(a), such responses will be considered by the Commission if received not later than 20 days after the date of service by the Commission of the complaint and the notice of investigation. Extensions of time for submitting responses to the complaint and the notice of investigation will not be granted unless good cause therefor is shown.

Failure of a respondent to file a timely response to each allegation in the complaint and in this notice may be deemed to constitute a waiver of the right to appear and contest the allegations of the complaint and this notice, and to authorize the administrative law judge and the Commission, without further notice to the respondent, to find the facts to be as alleged in the complaint and this notice and to enter an initial determination and a final determination containing such findings, and may result in the issuance of an exclusion order or a cease and desist order or both directed against the respondent.

By order of the Commission.

Issued: February 14, 2012.

**James R. Holbein,**  
*Secretary to the Commission.*

[FR Doc. 2012-3875 Filed 2-17-12; 8:45 am]

BILLING CODE 7020-02-P

## DEPARTMENT OF JUSTICE

[CPCLO Order No. 002-2012]

### Privacy Act of 1974; System of Records

**AGENCY:** Department of Justice.

**ACTION:** Notice of a new system of records and removal of three systems of records notices.

**SUMMARY:** Pursuant to the Privacy Act of 1974, 5 U.S.C. 552a, and the Office of Management and Budget (OMB) Circular A-130, notice is hereby given that the Department of Justice (DOJ or Department) proposes to establish a new Department-wide system of records notice, entitled Debt Collection Enforcement System, JUSTICE/DOJ-016. The purpose of publishing this Department-wide system notice is to reflect the Department's consolidation of its multiple debt collection systems, which were previously maintained in various individual DOJ components, into a single, centralized system. The new system will be used by all DOJ components that currently have debt collection and enforcement responsibilities. The Department's consolidation of its debt collection systems enables the Department to improve data integrity, facilitate communication among DOJ components, support Department-wide debt collection initiatives, provide for better accountability and timely reporting, and centralize administrative functions and payment processing.

Because this system notice reflects the consolidation of existing DOJ debt collection and enforcement systems, this notice replaces, and the Department hereby removes the following system notices previously published by individual DOJ components:

1. Executive Office for United States Attorneys, "Debt Collection Enforcement System," JUSTICE/USA-015 (71 FR 42118, Jul. 25, 2006);

2. Justice Management Division (JMD), "Debt Collection Management System," JUSTICE/JMD-006 (58 FR 60058, Nov. 12, 1993); and

3. JMD, "Debt Collection Offset Payment System," JUSTICE/JMD-009 (62 FR 33438, Jun. 19, 1997).

Also, this notice now covers debt collection records that previously have

been part of or included in the following systems of records notices:

1. Antitrust Division, "Antitrust Information Management Information System (AMIS)—Monthly Report," JUSTICE/ATR-006 (63 FR 8659, Feb. 20, 1998) and "Antitrust Division Case Cards," JUSTICE/ATR-007 (60 FR 52692, Oct. 10, 1995);

2. Civil Division, "Central Civil Division Case File System," JUSTICE/CIV-001 (63 FR 8659, Feb. 20, 1998);

3. Civil Rights Division, "Central Civil Rights Division Index File and Associated Records," JUSTICE/CRT-001 (68 FR 47611, Aug. 11, 2003);

4. Criminal Division, "Central Criminal Division Index File and Associated Records," JUSTICE/CRM-001 (72 FR 44182, Aug. 7, 2007);

5. Environment and Natural Resources Division, "Environment and Natural Resources Division Case and Related Files," JUSTICE/ENRD-003 (65 FR 8990, Feb. 23, 2000); and

6. Tax Division, "Criminal Tax Files, Special Project Files, Docket Cards and Associated Records," JUSTICE/TAX-001 (71 FR 11447, Mar. 7, 2006) and "Tax Division Civil Tax Case Files, Docket Cards, and Associated Records," JUSTICE/TAX-002 (71 FR 11449, Mar. 7, 2006).

**DATES:** In accordance with 5 U.S.C. 552a(e)(4) and (11), the public is given a 30-day period in which to comment. Therefore, please submit any comments by March 22, 2012.

**ADDRESSES:** The public, Office of Management and Budget (OMB), and Congress are invited to submit any comments to the Department of Justice, ATTN: Privacy Analyst, Office of Privacy and Civil Liberties, Department of Justice, National Place Building, 1331 Pennsylvania Avenue NW., Suite 1000, Washington, DC 20530, or by facsimile at (202) 307-0693.

**FOR FURTHER INFORMATION CONTACT:** Holley B. O'Brien, Director, Debt Collection Management Staff (DCM), Justice Management Division, Department of Justice, 145 N Street, NE., Room 5E.101, Washington, DC 20530, at (202) 514-5343.

In accordance with 5 U.S.C. 552a(r) the Department has provided a report to OMB and Congress on the new system of records.

Dated: January 31, 2012.

**Nancy C. Libin,**  
*Chief Privacy and Civil Liberties Officer,*  
*United States Department of Justice.*

**JUSTICE/DOJ-016**

**SYSTEM NAME:**

Debt Collection Enforcement System

**SECURITY CLASSIFICATION:**

Unclassified.

**SYSTEM LOCATION:**

The Justice Data Center, Rockville, MD 20854; and the DOJ components and offices throughout the country that have debt collection and enforcement records and/or responsibilities, including the Antitrust Division, the Civil Division, the Civil Rights Division, the Criminal Division, the Justice Management Division (JMD) Debt Collection Management Staff (DCM), the Executive Office for United States Attorneys (EOUSA), the Environment and Natural Resources Division (ENRD), and the Tax Division. Records may also reside in offices of private counsel retained by DOJ pursuant to contract (contract private counsel) to assist with debt collection.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals indebted to the United States who have either: (1) Allowed their debts to become delinquent and whose delinquent debts have been referred to a DOJ litigating division, a United States Attorney Office (USAO), or to contract private counsel retained by DOJ, for settlement or enforced collection through litigation; and/or (2) incurred debts assessed by a federal court, e.g., fines or penalties in connection with civil or criminal proceedings.

In addition, the categories of individuals covered by the system include persons who are authorized to access and use the system. These individuals are Department of Justice employees and contractors.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

This system of records contains records relating to the negotiation, compromise, settlement, and litigation of debts owed the United States, as well as for any amounts that the United States is authorized by law to collect for the benefit of any person or entity. Records consist of debt collection case files, as well as automated and/or hard-copy supporting data, as summarized below.

Case files include: evidence of indebtedness, judgment, or discharge; court filings such as legal briefs, pleadings, judgments, orders, and settlement agreements; litigation reports and related attorney work product; and agency status reports, memoranda, correspondence, and other documentation developed during the negotiation, compromise, settlement and/or litigation of debt collection activities.

Automated and/or hard-copy supporting data include information extracted from the case file and information generated or developed in support of federal debt collection activities. Such information may include: personal data (e.g., name, social security number, date of birth, taxpayer identification number, locator information, etc.); claim details (e.g., value and type of claim, such as benefit overpayment, loan default, bankruptcy, etc.); demand information, settlement negotiations, and compromise offered; account information (e.g., debtors' payments, including principal, penalties, interest, and balances, etc.); information regarding debtors' employment, assets, ability to pay, property liens, etc.; data regarding debtors' loans or benefits from client agencies or other entities; information on the status and disposition of cases at various times; data related to the Treasury Offset Program (TOP), which includes offsets by the Internal Revenue Service against income tax refunds, offsets of the salaries and benefits of federal employees or members of the Armed Forces, and other administrative offsets; and any other information related to the negotiation, compromise, settlement, or litigation of debts owed the United States and others, or to the administrative management of debt collection efforts.

The system also contains records regarding authorized system users, including audit log information and records relating to verification or authorization of an individual's access to the system. This information includes user name, date and time of use, search terms and filters, results that the user accessed, and a user's permissions and authorizations for particular data at that time.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

This system is established and maintained pursuant to the Debt Collection Act of 1982, Public Law 97-365, 96 Stat. 1749 (1982), as amended by the Debt Collection Improvement Act of 1996, 31 U.S.C. 3701-3720E (original version at Pub. L. 104-134, 110 Stat. 132 (1996)), the Federal Debt Collection Procedures Act of 1990, 28 U.S.C. 3001-3307 (original version at Pub. L. 101-647, 104 Stat. 4933 (1990)), 28 U.S.C. 516, 28 U.S.C. 547, and 44 U.S.C. 3101. More specifically, 28 U.S.C. 516, 519, and 547 authorize the Attorney General to conduct litigation to collect delinquent debts due the United States. In addition, 31 U.S.C. 3718(b) authorizes the Attorney General to contract with private counsel to assist DOJ in collecting debts due the United

States. The Attorney General is further authorized by 28 U.S.C. 3101 et seq. and 3201 et seq. to obtain both pre-judgment and post-judgment remedies against delinquent debtors. Moreover, under 28 U.S.C. 3201(a) and (e), a judgment against such a debtor creates a lien on all real property of the debtor, and renders that debtor ineligible for any grant or loan insured, financed, guaranteed, or made by the United States Government.

**PURPOSES:**

This system of records is maintained by the Department to cover records used by Department components or offices and/or contract private counsel to perform legal, financial, and administrative services associated with the collection of debts due the United States, including related negotiation, settlement, litigation, and enforcement efforts in accordance with the Debt Collection Act and related authority.

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

(a) Information from this system may be disclosed to any federal, state, local, territorial, foreign, or tribal agency, or to an individual or organization, if there is reason to believe that such agency, individual, or organization possesses information relating to the verification or collection of debts owed the United States Government, and if the disclosure seeks to elicit information from such entities: (a) Regarding the status of such debts, including settlement, litigation, or other collection efforts; (b) regarding the identification or location of such debtors; (c) regarding the debtor's ability to pay; or (d) relating to the civil action, trial, or hearing, and the disclosure is reasonably necessary to elicit such information or to obtain the cooperation of an agency, individual, or organization.

(b) Information may be disclosed to federal agencies pursuant to the Debt Collection Improvement Act and related authority for any purpose related to debt collection, including locating debtors for debt collection efforts and/or effecting remedies against monies payable to such debtors by the Federal Government. In accordance with computer matching or data sharing programs, information may be disclosed to federal agencies, including the Department of Treasury, Treasury Offset Program, to effect tax refund, salary, and/or administrative offset against federal payments to collect a delinquent debt owed the United States; to the Department of Treasury, Internal Revenue Service, Taxpayer Address

Request Program, to obtain the last known mailing address of a taxpayer for the purpose of locating such taxpayer to collect or to compromise a debt owed by the taxpayer to the United States; and to the Department of Housing and Urban Development, Credit Alert Interactive Verification Reporting System, for its use in providing information to federal agencies and private lenders to assist in evaluating the credit worthiness of federal loan applicants.

(c) Information from this system may be disclosed to client agencies who have referred outstanding debts to the DOJ for debt collection efforts including settlement or litigation, to notify such agencies of case developments, the status of accounts receivable or payable, case-related decisions or determinations, or to make such other inquiries and reports related to debt collection efforts.

(d) Information from this system may be disclosed to any federal agency that employs and/or pays pension, annuity, and/or other benefits to an individual who has been identified as a delinquent debtor for purposes of offsetting the individual's salary and/or pension, annuity, or other benefit payment received from that agency, when DOJ is responsible for the enforced collection of a judgment or claim against that person.

(e) Information from this system may be disclosed to any individual or organization requiring such information for the purpose of performing audit, oversight, and training operations of DOJ and to meet related reporting requirements.

(f) In accordance with regulations issued by the Secretary of the Treasury to implement the Debt Collection Improvement Act of 1996, information from this system may be disclosed to publish or otherwise publicly disseminate the identity of debtors and/or the existence of non-tax debts, in order to direct actions under the law toward delinquent debtors that have assets or income sufficient to pay their delinquent non-tax debts. However, such action may only be taken after reasonable steps have been taken to ensure the accuracy of the identity of a debtor, such debtor has had an opportunity to verify, contest, and pay (in whole or in part) a non-tax debt, and a review has been conducted by the Secretary of the Treasury or designee.

(g) Where a record, either alone or in conjunction with other information, indicates a violation or potential violation of law—criminal, civil, or regulatory in nature—the relevant records may be referred to the appropriate federal, state, local,

territorial, tribal or foreign law enforcement authority or other appropriate entity charged with the responsibility for investigating or prosecuting such violation or charged with enforcing or implementing such law.

(h) Information from this system may be disclosed in an appropriate proceeding before a court, grand jury, or administrative or adjudicative body, when the Department of Justice determines that the records are arguably relevant to the proceeding; or in an appropriate proceeding before an administrative or adjudicative body when the adjudicator determines the records to be relevant to the proceeding.

(i) Information from this system may be disclosed to an actual or potential party to litigation or the party's authorized representative for the purpose of negotiation or discussion of such matters as settlement, plea bargaining, or in informal discovery proceedings.

(j) Information from this system may be disclosed to appropriate officials and employees of a federal agency or entity that requires information relevant to a decision concerning the hiring, appointment, or retention of an employee; the assignment, detail, or deployment of an employee; the issuance, renewal, suspension, or revocation of a security clearance; the execution of a security or suitability investigation; the letting of a contract, or the issuance of a grant or benefit.

(k) Information from this system may be disclosed to federal, state, local, territorial, tribal, foreign, or international licensing agencies or associations which require information concerning the suitability or eligibility of an individual for a license or permit.

(l) Information may be disclosed to contractors, grantees, experts, consultants, students, and others performing or working on a contract, service, grant, cooperative agreement, or other assignment for the federal government, when necessary to accomplish an agency function related to this system of records.

(m) Information may be disclosed to a former employee of the Department for purposes of: responding to an official inquiry by a federal, state, or local government entity or professional licensing authority, in accordance with applicable Department regulations; or facilitating communications with a former employee that may be necessary for personnel-related or other official purposes where the Department requires information and/or consultation assistance from the former employee

regarding a matter within that person's former area of responsibility.

(n) Information from this system may be disclosed to the National Archives and Records Administration for purposes of records management inspections conducted under the authority of 44 U.S.C. 2904 and 2906.

(o) Information from this system may be disclosed to the news media and the public, including disclosures pursuant to 28 CFR 50.2, unless it is determined that release of the specific information in the context of a particular case would constitute an unwarranted invasion of personal privacy.

(p) Information from this system may be disclosed to a Member of Congress or staff acting upon the Member's behalf when the Member or staff requests the information on behalf of, and at the request of, the individual who is the subject of the record.

(q) Information from this system relating to health care fraud may be disclosed to private health plans, or associations of private health plans, and health insurers, or associations of health insurers, for the following purposes: to promote the coordination of efforts to prevent, detect, investigate, and prosecute health care fraud; to assist efforts by victims of health care fraud to obtain restitution; to enable private health plans to participate in local, regional, and national health care fraud task force activities; and to assist tribunals having jurisdiction over claims against private health plans.

(r) Information from this system may be disclosed to complainants and/or victims, to the extent necessary to provide such persons with information and explanations concerning the progress and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim.

(s) Information from this system may be disclosed to appropriate agencies, entities, and persons when (1) the Department suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (2) the Department 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 Department or another agency or entity) that rely upon the compromised information; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department's efforts to respond to the suspected or

confirmed compromise and prevent, minimize, or remedy such harm.

(t) Information from this system may be disclosed to such recipients and under such circumstances and procedures as are mandated by federal statute or treaty.

**DISCLOSURE TO CONSUMER REPORTING AGENCIES:**

Information from this system of records may be disclosed to a credit or consumer reporting agency, as such terms are used in the Fair Credit Reporting Act (15 U.S.C. 1681a–1681u) and the Debt Collection Act (31 U.S.C. 3701–3720E) when such information is necessary or relevant to federal debt collection efforts, including, but not limited to, obtaining a credit report on a debtor, payor, or other party-in-interest; reporting on debts due the Government; and/or pursuing the collection of such debts through settlement, negotiation, or litigation.

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

**STORAGE:**

While in the custody of DOJ, certain records in this system are maintained in automated computer information systems and stored in electronic format for use or reproduction in documents or report form at various times. Other records in this system are maintained in paper format and stored in file cabinets, safes, and similar storage containers by the component and/or office enforcing the collection of the debt.

**RETRIEVABILITY:**

Data in this system of records may be retrieved by debtor names, other personal identifiers, or case numbers, through computerized queries and other keyword searches.

**SAFGUARDS:**

The Debt Collection Enforcement System security protocols meet multiple NIST Security Standards from authentication to certification and accreditation. Records in the Debt Collection Enforcement System are maintained in a secure, password protected electronic system environment that utilizes security hardware and software including: multiple firewalls, active intruder detection, and role-based access controls. Additional safeguards may vary by component.

**RETENTION AND DISPOSAL:**

Debt Collection Records maintained by DOJ Components are maintained in accordance with approved records retention schedules. The records

(Master File) of the Department-wide debt collection system are maintained for seven years after close of the case. (N1–060–08–02)

**SYSTEM MANAGER(S) AND ADDRESS:**

For Debt Collection Management Staff/JMD information contact: FOIA/PA Contact, DOJ/Justice Management Division, 950 Pennsylvania Avenue NW., Room 1111, Washington, DC 20530–0001.

For Antitrust Division information contact: FOIA/PA Unit, DOJ/Antitrust Division, Liberty Square Building, Suite 1000, 450 Fifth Street NW., Washington, DC 20530–0001.

For Civil Division information contact: FOIA/PA Office, DOJ/Civil Division, Room 7304, 20 Massachusetts Avenue NW., Washington, DC 20530–0001.

For Civil Rights Division information contact: FOIA/PA Branch, DOJ/Civil Rights Division, 950 Pennsylvania Avenue NW., BICN, Washington, DC 20530–0001.

For Criminal Division information contact: FOIA/PA Unit, DOJ/Criminal Division, Keeney Building, Suite 1127, Washington, DC 20530–0001.

For Environment and Natural Resources Division information contact: FOIA/PA Office, Law and Policy Section, DOJ/ENRD, P.O. Box 4390, Ben Franklin Station, Washington, DC 20044–4390.

For Executive Office for United States Attorneys (United States Attorneys Offices) information contact: FOIA/PA Staff, DOJ/EOUSA, 600 E Street NW., Room 7300, Washington, DC 20530–0001. Contact information for the individual United States Attorneys Offices in the 94 Federal judicial districts nationwide can be located at [www.usdoj.gov/usao](http://www.usdoj.gov/usao).

For Tax Division information contact: Assistant Attorney General, Tax Division, U.S. Department of Justice, 950 Pennsylvania Avenue NW., Washington, DC 20530.

**NOTIFICATION PROCEDURE:**

Same as Record Access Procedures.

**RECORD ACCESS PROCEDURES:**

To the extent that information in this system of records is not subject to exemption, it is subject to access and amendment. A determination as to the applicability of an exemption to a specific record shall be made at the time a request for access is received. Requests for access must be in writing and should be addressed to the appropriate System Manager listed above. The envelope and letter should be clearly marked "Privacy Act Request" and comply with 28 CFR

16.41 (Requests for Access to Records). Access requests must contain the requester's full name, current address, date and place of birth, and should include a clear description of the records sought and any other information that would help to locate the record (e.g., name of the case and federal agency to whom the debtor is indebted). Access requests must be signed and dated and either notarized or submitted under penalty of perjury pursuant to 28 U.S.C. 1746.

**CONTESTING RECORD PROCEDURES:**

Individuals desiring to contest or amend information maintained in the system should clearly and concisely state what information is being contested, the reasons for contesting it, and the proposed amendment to the information. Address such inquiries to the appropriate System Manager listed above. The envelope and letter should clearly be marked "Privacy Act Request" and comply with 28 CFR 16.46 (Request for Amendment or Correction of Records).

**RECORD SOURCE CATEGORIES:**

Sources of information contained in this system primarily consist of the individuals covered by the system; DOJ and/or agencies to whom the individual is indebted, seeks benefits, or has furnished information; attorneys or other representatives of debtors and/or payors; and Federal, state, local, tribal, territorial, foreign, or private organizations or individuals who may have information regarding the debt, the debtor's ability to pay, or any other information relevant or necessary to assist in debt collection efforts.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

The Privacy Act authorizes an agency to promulgate rules to exempt a system of records (or parts of a system of records) from certain Privacy Act requirements. The Attorney General has exempted this system from subsections (c)(3) and (4); (d)(1), (2), (3) and (4); (e)(1), (2), (3), (4) (G), (H), and (I), (5), and (8); (f); and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) for any criminal law enforcement information within the system; in addition, the system is exempt pursuant to 5 U.S.C. 552a(k)(2) from subsections (c)(3); (d)(1), (2), (3), and (4); (e)(1), (4)(G), (H), and (I); and (f). Rules have been promulgated in accordance with the requirements of 5 U.S.C. 553(b), (c), and (e) and have been published in today's **Federal Register**.

[FR Doc. 2012–3913 Filed 2–17–12; 8:45 am]

BILLING CODE 4410–CN–P

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 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 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 Federal, state, local, or tribal agency, or other public authority, which 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.

(4) Disclose information to an appropriate Federal, state, local, tribal, or foreign 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 third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation.

(6) 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 1.2.1.2.41.

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

(8) Disclose information to state taxing authorities to promote joint and state electronic filing, including marketing such programs and enforcing the legal and administrative requirements of such programs.

(9) Disclose to the public the names and addresses of electronic return originators, electronic return preparers, electronic return transmitters, and individual filing software developers,

who have been suspended, removed, or otherwise disciplined. The Service may also disclose the effective date and duration of the suspension, removal, or other disciplinary action.

(10) 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 records and magnetic media.

**RETRIEVABILITY:**

By electronic filing provider name or Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), or document control number (DCN).

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management (also see Documents 12829 and 12990).

**SYSTEM MANAGER AND ADDRESS:**

Director, Return Preparer Office. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

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.

**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 the Disclosure Office for Privacy Act requests listed in the IRS Appendix below.

**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:**

(1) Electronic filing providers; (2) informants and third party witnesses; (3) city and state governments; (4) IRS and other Federal agencies; (5) professional organizations; (6) business entities; and (7) participants in marketing efforts or who have otherwise indicated interest in electronic filing programs.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

**Treasury/IRS 24.030**

**SYSTEM NAME:**

Customer Account Data Engine (CADE) Individual Master File (IMF)—Treasury/IRS.

**SYSTEM LOCATION:**

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals who file Federal Individual Income Tax Returns; individuals who file other information filings; and individuals operating under powers of attorney.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Tax records for each applicable tax period or year, representative authorization information (including Centralized Authorization Files (CAF)), Device ID and a code identifying taxpayers who threatened or assaulted IRS employees. An indicator will be added to any taxpayer's account if a state reports to IRS that the taxpayer owes past due child and/or spousal support payments.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

**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 IRS collected the records, and no privilege is asserted.

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 records and electronic media.

**RETRIEVABILITY:**

By taxpayer name and Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or other similar number assigned by the IRS), or document locator number (DLN), or Device ID

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management (also see Documents 12829 and 12990).

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, W&I. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

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.

**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 the Disclosure Office for Privacy Act requests listed in the IRS Appendix below.

**CONTESTING RECORD PROCEDURES:**

~~26 U.S.C. 7852(a) prohibits Privacy Act amendment of tax records.~~

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual or taxpayer representative and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

**Treasury/IRS 24.046****SYSTEM NAME:**

Customer Account Data Engine Business Master File—Treasury/IRS.

**SYSTEM LOCATION:**

Computing Centers and through terminals at field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals who file business tax and information returns; individuals who file other information filings; and individuals operating under powers of attorney for these businesses.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Tax records for each applicable tax year or period, including employment tax returns, partnership returns, excise tax returns, retirement and employee plan returns, wagering returns, estate tax returns; information returns; representative authorization information; and Device ID

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

**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 IRS collected the records, and no privilege is asserted.

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 records and electronic media.

**RETRIEVABILITY:**

By electronic filing provider name or Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or other similar number assigned by the IRS), document control number (DCN), or Device ID

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management (also see Documents 12829 and 12990).

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioner, SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

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.

**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 the Disclosure Office for Privacy Act requests listed in the IRS Appendix below.

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Tax returns and other filings made by the individual and agency entries made in the administration of the individual's tax account.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

**Treasury/IRS 24.047****SYSTEM NAME:**

Audit Underreporter Case Files—Treasury/IRS.

**SYSTEM LOCATION:**

Campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Recipients of income (payees) with a discrepancy between the income tax returns they file and information returns filed by payors with respect to them.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Payee and payor name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), and income records containing the types and amounts of income received/reported.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To reconcile discrepancies between tax returns and information returns filed.

**ROUTINE USES: OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSE 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 IRS collected the records, and no privilege is asserted.

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 records and electronic media.

**RETRIEVABILITY:**

Payee's and payor's names and TINs.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 10.2, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are maintained in accordance with IRM 1.15, Records Management (also see Documents 12829 and 12990).

**SYSTEM MANAGER AND ADDRESS:**

Division Commissioners, W&I and SB/SE. (See the IRS Appendix below for address.)

**NOTIFICATION PROCEDURE:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**RECORD SOURCE CATEGORIES:**

Information returns filed by payors and income tax returns filed by taxpayers.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

This system has been designated exempt from sections (c)(3); (d)(1)–(4);

(e)(1); (e)(4)(G)–(I); (e)(5); (e)(8); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

**Treasury/IRS 26.001****SYSTEM NAME:**

Acquired Property Records—Treasury/IRS.

**SYSTEM LOCATION:**

Field and campus offices. (See the IRS Appendix below for address.)

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals with delinquent tax accounts whose property has been acquired by the government by purchase or right of redemption.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Taxpayer name, address, Taxpayer Identification Number (TIN) (e.g., Social Security Number (SSN), Employer Identification Number (EIN), or similar number assigned by the IRS), and revenue officer reports.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301 and 26 U.S.C. 7801.

**PURPOSE:**

To track property acquired under 26 U.S.C. 6334.

**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 IRS collected the records, and no privilege is asserted.

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.