

SUMMARY: In accordance with the Privacy Act of 1974, as amended, the Treasury Inspector General for Tax Administration (TIGTA) gives notice of a revised Privacy Act system of records.

DATES: Comments must be received by June 23, 2003. The proposed new system of records will become effective July 1, 2003, unless comments are received which would result in a contrary determination.

ADDRESSES: Comments should be sent to Lori Creswell, Assistant Chief Counsel, Treasury Inspector General for Tax Administration, 1125 15th Street, Room 700A, Washington, DC 20005, 202-622-4068. Comments will be made available for inspection upon written request.

FOR FURTHER INFORMATION CONTACT: Lori Creswell, Assistant Chief Counsel, Treasury Inspector General for Tax Administration, 1125 15th Street, Room 700A, Washington, DC 20005, 202-622-4068.

SUPPLEMENTARY INFORMATION: The Treasury Inspector General for Tax Administration (TIGTA) was established pursuant to the Internal Revenue Service Restructuring and Reform Act of 1998. TIGTA's duties and operating authority are set forth in the Inspector General Act of 1978, 5 U.S.C app. 3. TIGTA exercises all duties and responsibilities of an Inspector General with respect to the Department and the Secretary on all matters relating to the Internal Revenue Service (IRS). TIGTA conducts, supervises, and coordinates audits and investigations relating to the programs and operations of the IRS and related entities. TIGTA is organizationally placed within the Department of the Treasury, but is independent of the Department and all other Treasury offices.

The powers and responsibilities of the Office of Chief Inspector for the Internal Revenue Service, except for the conducting of background checks and the providing of physical security were transferred to TIGTA. The following systems of records maintained by the Chief Inspector's Office of the Internal Revenue Service, published at 63 FR 69905-69913, are being consolidated and renamed as Treasury/DO .311—TIGTA Office of Investigations Files:

IRS 60.001—Assault and Threat Investigation Files, Inspection;

IRS 60.002—Bribery Investigation Files, Inspection;

IRS 60.003—Conduct Investigation Files, Inspection;

IRS 60.004—Disclosure Investigation Files, Inspection;

IRS 60.005—Enrollee Applicant Investigation Files, Inspection;

IRS 60.006—Enrollee Charge

Investigation Files, Inspection;

IRS 60.007—Miscellaneous Information File, Inspection;

IRS 60.009—Special Inquiry

Investigation Files, Inspection, and IRS 60.010—Tort Investigation Files, Inspection.

This amendment reflects the transfer of investigative responsibility to TIGTA.

A notice of final rulemaking, is being published separately in the **Federal Register** to amend 31 CFR 1.36. The amendment reflects the consolidation of the above systems of records and transfers the responsibility for the systems from the Internal Revenue Service (IRS) to the Departmental Offices (DO). The exemptions claimed for the systems of records were last published in their entirety on November 21, 2000, at 65 FR 69865.

The revised system of records report, required by the Privacy Act, 5 U.S.C. 552a(r), has been submitted to the Committee on Government Reform and Oversight of the House of Representatives, the Committee on Governmental Affairs of the Senate, and the Office of Management and Budget, pursuant to Appendix 1 to OMB Circular A-130, Federal Agency Responsibilities for Maintaining Records About Individuals, dated November 30, 2000.

The revised system of records, Treasury/DO .311—TIGTA Office of Investigations Files, is published in its entirety below.

Dated: May 8, 2003.

W. Earl Wright, Jr.,

Chief Management and Administrative Programs Officer.

Treasury/DO .311

SYSTEM NAME:

TIGTA Office of Investigations Files.

SYSTEM LOCATION:

National Headquarters, Office of Investigations, 1125 15th Street, NW., Washington, DC 20005 and Field Division offices listed in Appendix A.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) The subjects or potential subjects of investigations; (2) The subjects of complaints received by TIGTA; (3) Persons who have filed complaints with TIGTA; (4) Confidential informants; and (5) TIGTA Special Agents.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Reports of investigations, which may include, but are not limited to, witness statements, affidavits, transcripts, police reports, photographs, documentation concerning requests and

approval for consensual telephone and consensual non-telephone monitoring, the subject's prior criminal record, vehicle maintenance records, medical records, accident reports, insurance policies, police reports, and other exhibits and documents collected during an investigation; (2) Status and disposition information concerning a complaint or investigation including prosecutive action and/or administrative action; (3) Complaints or requests to investigate; (4) General case materials and documentation including, but not limited to, Chronological Case Worksheets (CCW), fact sheets, agent work papers, Record of Disclosure forms, and other case management documentation; (5) Subpoenas and evidence obtained in response to a subpoena; (6) Evidence logs; (7) Pen registers; (8) Correspondence; (9) Records of seized money and/or property; (10) Reports of laboratory examination, photographs, and evidentiary reports; (11) Digital image files of physical evidence; (12) Documents generated for purposes of TIGTA's undercover activities; (13) Documents pertaining to the identity of confidential informants; and, (14) Other documents collected and/or generated by the Office of Investigations during the course of official duties.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. app. 3 and 5 U.S.C. 301.

PURPOSE(S):

The purpose of this system of records is to maintain information relevant to complaints received by TIGTA and collected as part of investigations conducted by TIGTA's Office of Investigations. This system also includes investigative material compiled by the IRS' Office of the Chief Inspector, which was previously maintained in the following systems of records: Treasury/IRS 60.001-60.007 and 60.009-60.010.

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. Records other than returns and return information may be used to:

(1) Disclose pertinent information to appropriate Federal, State, local, or foreign agencies, or other public authority responsible for investigating or prosecuting the violations of, or for enforcing or implementing a statute, rule, regulation, order, or license, where the disclosing agency becomes aware of a potential violation of civil or criminal law or regulation;