

Treasury/IRS 46.002

System name: Case Management and Time Reporting System, Criminal Investigation Division—Treasury/IRS.

System location: National, Regional, and District Offices, Data Center, Service centers (See IRS Appendix A.)

Categories of individuals covered by the system: Subjects of Criminal Investigation Division Investigations, Special Agents, and U.S. District Court Judges.

Categories of records in the system: Personal and financial information developed in open and closed criminal tax investigations, including schedules, listings, memorandums, reports, news articles, inventory controls, income tax returns, assessment records, summaries of case activities, time reports, collateral investigation reports and work-papers, court actions, analyses of sentencing practices, related materials, and project files.

Authority for maintenance of the system: 5 USC 301; 26 USC 7602; 26 USC 7801, 7802.

Routine uses of records maintained in the system, including categories of users and the purposes of such uses: Information contained in this system of records may be disclosed to the Department of Justice in connection with actual or potential criminal prosecution or civil litigation, and in connection with requests for legal advice.

Routine uses of records maintained in the system, including categories of users and the purposes of such uses: Routine disclosure may be made to the extent provided by law or regulation (including 26 U.S.C. 6103 and 26 CFR 404.6103 where applicable).

Policies and practices for storing, retrieving, accessing, retaining, and disposing of records in the system:

Storage: Paper records in binders; Magnetic tape; Computer printouts.

Retrievability: Name and Case Number.

Safeguards: Controls will be not less than provided for by the "Access Physical and Document Security Handbook," IRM 1(16)41.

Retention and disposal: As specified in Records Disposition Handbook, IRM 1(15)59.

System manager(s) and address: Official prescribing policies and practices—Director, Criminal Investigation Division—National Office. Officials maintaining the system—Regional Commissioners; District Directors; Director, Criminal Investigation Division; Director, Data Center, Directors, Service centers. (See IRS Appendix A.)

Notification procedure: This system of records may not be accessed for purposes of determining if the system contains a record pertaining to a particular individual.

Record access procedures: This system of records may not be accessed for purposes of inspection or for contest of content of records.

Contesting record procedures: See Access above.

Record source categories: This system of records contains investigatory material compiled for law enforcement purposes whose sources need not be reported.

Systems exempted from certain provisions of the act: This system has been designated as exempt from certain provisions of the Privacy Act.

* Excerpted from the Department of *
* Treasury Internal/ Revenue Service *
* Privacy Act of 1974 Resource *
* Material Document # 6372. *