

Official prescribing policies and practices—Assistant Commissioner (D:R). Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

Individuals seeking to determine if the 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 to the Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS Appendix A.)

Record access procedures:

Individuals seeking access to any record contained in the system of records may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS Appendix A.)

Contesting record procedures:

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

Record source categories:

Remittances received from taxpayers that cannot be positively identified either as to the taxpayer who sent it or the type of tax to which it is to be applied.

Systems exempted from certain provisions of the act:

None.

Treasury/IRS 22.060

System name:

Unit Ledger Cards, D:R:R-Treasury/IRS.

System location:

Internal Revenue Service Centers and Records Center.

Categories of individuals covered by the system:

Records are maintained on taxpayers having accounts with the Internal Revenue Service which are not compatible with normal master file processes, e.g.: Penalties, transferee assessments, termination assessments, excise protest accounts, Master File overflow accounts, culpable and non-petitioning spouses, Forms 1042, 1040-NR, 926, 5330, 4720, 990-AR (Penalty) and pre-ADP returns. Also, a record will be maintained for those taxpayers whose individual income tax overpayment have been retained and transferred from the IMF to apply against past due child and/or spousal support payments as reported to IRS by the States under Pub. L. 97-35.

Categories of records in the system:

The categories of records maintained are taxpayer entity records (name, address, taxpayer identification number or employer identification number and other indicators relevant to entity maintenance) and records containing tax module information (the tax return, the tax period, the balance due or credit balance, and transactions which have been recorded relative to the module). Information will be maintained as to the name, SSN, address of individuals owing past due child and/or spousal support payments submitted by the States under Pub. L. 97-35. Also maintained will be names of the submission state, the amount owed, and the amount on any individual income tax overpayment retained and transferred to the state to apply against the amount owed.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

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.

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

Storage:

The unit ledger cards are a card file.

Retrievability:

Information is retrievable by Taxpayer Identification Number.

Safeguards:

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

Retention and disposal:

Disposition is prescribed in IRM 1(15)59, Records Disposition Handbook.

System manager(s) and address:

Official prescribing policies and practices—Assistant Commissioner (D:R). Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

Individuals seeking to determine if the 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 to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS Appendix A.)

Record access procedures:

Individuals seeking access to any record contained in the system of records may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed to the Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS Appendix A.)

Contesting record procedures:

26 U.S.C. 7852(c) 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.

Systems exempted from certain provisions of the act:

None.

Treasury/IRS 22.061 *FDIP*

System name:

Wage and Information Returns Processing (IRP) File; D:R—Treasury/IRS.

System location:

National Computer Center, Martinsburg, W. Va.

Categories of individuals covered by the system:

Recipients of various types on income; wages; dividends; interest; rents and royalties; medical payments; capital gains distributions; non-taxable distributions; pensions, annuities, retired pay or IRA payments; patronage dividends, distributions, and allocations; fishing crew payments; sales or redemption of securities, future transactions, commodities, bartering exchange transactions; original issue discount; distributions and prizes; currency transactions; state tax refunds; unemployment compensation, agricultural payments, taxable grants, indebtedness forgiveness; non-employees compensation; gambling winnings; and miscellaneous income.

Categories of records in the system:

Records maintained are records representing certain wage and information returns: Forms W-2, W-2P, the 1087 and 1099 series; currency transaction reports; state tax refunds; statements of sales of equity obligations; and records of agricultural subsidy payments. Information included on each record identifies the recipient of the income (name, address, taxpayer identifying number, and other indicators relating to payee identification), identifies the incomepayer (very similar information), and identifies the type(s) and amount(s) of income.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

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.

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

Storage:

Magnetic tape in social security number sequence.

Retrievability:

By taxpayer social security number and name control.

Safeguards:

Safeguards will not be less than provided by the Physical Document Security Handbook, IRM 1 (16) 41.

Retention and disposal:

Until tax year 1974, only until processed; after tax year 1974, four years; then magnetically erased. Auth: IRM 1(15)59.

System manager(s) and address:

Official prescribing policies and practices—Assistant Commissioner (D:R), National Office. Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A for locations.)

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:

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

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.

Treasury/IRS 24.013

System name:

Combined Account Number File, Returns and Information Processing, D:R:R.—Treasury/IRS.

System location:

Internal Revenue Service Centers. (See IRS Appendix A.)

Categories of individuals covered by the system:

Individuals and businesses having specific, current business with IRS.

Categories of records in the system:

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a specific tax period is either credit or debit balance; no return has posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

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.

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

Disk storage.

Retrievability:

Social security number or employer identification number.

Safeguards:

Safeguards will not be less than provided by the Physical and Document Security Index IRM 1(16)41.

Retention and disposal:

The policies and practices regarding storage, retention, and disposal are governed by the principle that a specific tax period will be retained on the file dependent upon specified criteria prescribed in the Internal Revenue Manual. The disposal of documents output from this file is specified in the Records Disposition Handbook, IRM 1(15)59, published by the Service.

System manager(s) and address:

Official prescribing policies and practices—Assistant Commissioner Returns and Information Processing. Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

Individuals seeking to determine if the 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 to the Director of the Internal Revenue Service Center servicing the area in which the individual resides. (See IRS Appendix A.)

Record access procedures:

Individuals seeking access to any record contained in the system of records may inquire in accordance with instructions appearing at 31 CFR Part 1, Subpart C, Appendix B. Inquiries should be addressed

to the Director of the Internal Revenue Service Center servicing the areas in which the individual resides. (See IRS Appendix A.)

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.

Systems exempted from certain provisions of the act:

None.

Treasury/IRS 24.029

System name:

Individual Account Number File (IANF), Returns and Information Processing: Treasury/IRS.

System location:

Internal Revenue Service Centers. (See IRS Appendix A.)

Categories of individuals covered by the system:

Individuals having specific, current business with IRS.

Categories of records in the system:

Taxpayer entity records (name, address, taxpayer identification number, and filing requirements related to entity liability); and tax modules (specific tax returns, tax years, and transactions which have been recorded relative to the module) when specifically requested by a service center, or if a notice for balance of tax due has been issued; a specific tax period is in taxpayer delinquent account status (TDA); a specific tax period is either credit or debit balance, no return has posted and the return due date (RDD) has passed; or when a specific tax period is in taxpayer delinquent return (TDI) status.

Authority for maintenance of the system:

5 U.S.C. 301, 26 U.S.C. 7801, 26 U.S.C. 7802, 26 U.S.C. 7602.

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.

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

Disk storage.

Retrievability:

Social security number.

Safeguards:

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

Retention and disposal:

The policies and practices regarding storage, retention and disposal are governed by the principle that a specific tax period will be retained on the file dependent upon specified criteria prescribed in IRM 1(15)59. The disposal of documents output from this file is specified in the Records Retention Handbook published by the Service and in the Internal Revenue Manual.

System manager(s) and address:

Officials prescribing policies and practices—Assistant Commissioner Returns and Information Processing. Officials maintaining the system—Directors, Internal Revenue Service Centers. (See IRS Appendix A.)

Notification procedure:

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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.