

Systems exempted from certain provisions of the act:
None.

Treasury/IRS 24.030 PA IMF

System name:
Individual Master File (IMF); Returns and Information Processing, D:R—Treasury/IRS.

System location:
National Computer Center (NCC), Martinsburg, West Virginia.

Categories of individuals covered by the system:
Taxpayers who file Federal Individual Income Tax Returns (i.e. Forms 1040, 1040A) and power of attorney notifications for individuals.

Categories of records in the system:
Taxpayer entity records (name, address, identification number (SSN) and other indicators pertaining to entity maintenance, including Zip Code), and tax modular records which contain all records relative to specific tax returns for each applicable tax period or year. Modular records for authorization information (name, address, identification number and type of authority granted, and the name of the representative(s) for the taxpayer. Modular records for the representative (name, address and unique identification number). Recorded here are tax transactions such as tax amount, additions, abate-ments of tax payments, interest and like type transactions recorded relative to each tax module, power or attorney authorization transactions, and a code identifying taxpayers who threatened or assaulted IRS employ-ees. An indicator will be added to any taxpayer's account who owes past due child and/or spousal support payments and whose name has been submitted to IRS by a state under provisions of Pub. L. 97-35.

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 media.

Retrievability:
By identification number and alphabet.

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

Retention and disposal:
As specified in the Records Disposition Handbook published by the Service, IRM 1(15)59. The code identifying taxpayers who threatened or assaulted IRS employees will be removed after five years or initial input.

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 area 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.

System name: Treasury/IRS 24.046 BAF

Returns and Information Processing, D:R—Treasury/IRS Business Master File (BMF).

System location:
National Computer Center (NCC), Martinsburg, West Virginia.

Categories of individuals covered by the system:
Persons in a sole proprietary role who file Excise Tax Returns (Form 11, 11 Band 720), Wagering Returns (Form 11C and 730), Highway Use Returns (Form 2280), and U.S. Fiduciary Return (Form 1041) and Estate and Gift Taxes (Form 706, 706NA and 709). The latter can be individuals not in a sole proprietorship role.

Categories of records in the system:
Taxpayer entity records (name, address, identification name (TIN) which may be either EIN or SSN, and other indicators pertaining to entity maintenance, including Zip Code), and tax modules which are all the records relative to specific tax returns for each applicable tax period. Recorded are tax transactions such as tax amount, state-ments/additions to tax, payments, interest and like type transactions relative to each tax module.

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 media.

Retrievability:
By name, type of tax, and identifying number.

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

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

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 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.

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 26.001

System name: Acquired Property Records, OP:C—Treasury/IRS.

System location: District Offices. (See IRS Appendix A.)

Categories of individuals covered by the system:
Delinquent taxpayers whose property has been acquired by purchase by government or right of redemption.

Categories of records in the system:

EXHIBIT 3