

The following page came from the Treasury/IRS  
Privacy Act of 1974 Resource Document #6372

Subpart C, Appendix B. Inquiries should be addressed to the Director, Appeals Division, National Office.

**Record access procedures:**

Individuals seeking access to any record contained in the 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 Director, Appeals Division, National Office.

**Contesting record procedures:** 26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records.

**Record source categories:**

Varied, generally from the named individual, often unsolicited. Systems exempted from certain provisions of the act: None.

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 and potential subjects of Criminal Investigation Division Investigations, Special Agents, U.S. District Court Judges and U.S. Attorneys.

**Categories of records in the system:**

Personal and financial information developed in criminal tax investigations, potential tax investigations and in projects including information from other Federal, state and local agencies.

**Authority for maintenance of the system:**

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

**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:**

Paper records in binders; Magnetic media; Computer discs; Computer printouts.

**Retrievability:**

Taxpayer's name, Case Number, and social security 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—Assistant Commissioner, Criminal Investigation, National Office. Officials maintaining the system—Regional Commissioners; District Directors; Assistant Commissioner, Criminal Investigation; 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:**

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 46.003

**System name:**

Confidential Informants, Criminal Investigation Division—Treasury/IRS.

**System location:**

District Offices, Assistant Commissioner (Criminal Investigation), National Office. (See IRS Appendix A.)

**Categories of individuals covered by the system:**

Confidential Informants: Subjects of Confidential Informant's Reports.

**Categories of records in the system:**

Memorandums, Index Cards, Related Data.

**Authority for maintenance of the system:**

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

**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:**

Paper and magnetic media.

**Retrievability:**

Confidential informants name and number or name in informants report.

**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—Assistant Commissioner, Criminal Investigation, National Office. Officials maintaining the system—District Directors. (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:**

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 46.004

**System name:**

Controlled Accounts—Open and Closed—Treasury/IRS.

**System location:**

Service Centers, National Computer Center, District Offices. (See IRS Appendix A.)

**Categories of individuals covered by the system:**

Subjects and potential subjects of criminal tax investigation.

**Categories of records in the system:**

Criminal Investigation Information and Control Notices; Lists of names and related data; Lists of action taken; Transcripts of account.

**Authority for maintenance of the system:**

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

**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 and paper.

**Retrievability:**

By name or Social Security Number.

**Safeguards:**