

attachments and other supporting materials, are part of the public record and subject to public disclosure. Do not include any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Written comments and recommendations for the proposed information collection should also be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. You can find this information collection by selecting “Currently under 30-day Review—Open for Public Comments” or by using the search function.

You may review comments and other related materials that pertain to this information collection following the close of the 30-day comment period for this notice by the method set forth in the next bullet.

- **Viewing Comments Electronically:** Go to www.reginfo.gov. Hover over the “Information Collection Review” tab and click on “Information Collection Review” from the drop-down menu. From the “Currently under Review” drop-down menu, select “Department of the Treasury” and then click “submit.” This information collection can be located by searching OMB control number “1557–0245” or “Guidance on Sound Incentive Compensation Policies.” Upon finding the appropriate information collection, click on the related “ICR Reference Number.” On the next screen, select “View Supporting Statement and Other Documents” and then click on the link to any comment listed at the bottom of the screen.

- For assistance in navigating www.reginfo.gov, please contact the Regulatory Information Service Center at (202) 482–7340.

FOR FURTHER INFORMATION CONTACT: Shaquita Merritt, Clearance Officer, (202) 649–5490, Chief Counsel’s Office, Office of the Comptroller of the Currency, 400 7th Street SW, Washington, DC 20219. If you are deaf, hard of hearing, or have a speech disability, please dial 7–1–1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION: Under the PRA (44 U.S.C. 3501 *et seq.*), Federal agencies must obtain approval from the OMB for each collection of information that they conduct or sponsor. “Collection of information” is defined in 44 U.S.C. 3502(3) and 5 CFR 1320.3(c) to include agency requests or requirements that members of the public submit reports, keep records, or provide information to a third party. The OCC asks the OMB to extend its approval of the collection in this notice.

Title: Guidance on Sound Incentive Compensation Policies.

OMB Control No.: 1557–0245.

Type of Review: Regular.

Affected Public: Businesses or other for-profit.

Description: Under the guidance, each large national bank and Federal savings association should: (i) have policies and procedures that identify and describe the role(s) of the personnel and units authorized to be involved in incentive compensation arrangements, identify the source of significant risk-related inputs, establish appropriate controls governing these inputs to help ensure their integrity, and identify the individual(s) and unit(s) whose approval is necessary for the establishment or modification of incentive compensation arrangements; (ii) create and maintain sufficient documentation to permit an audit of the organization’s processes for developing and administering incentive compensation arrangements; (iii) have any material exceptions or adjustments to the incentive compensation arrangements established for senior executives approved and documented by its board of directors; and (iv) have its board of directors receive and review, on an annual or more frequent basis, an assessment by management of the effectiveness of the design and operation of the organization’s incentive compensation system in providing risk-taking incentives that are consistent with the organization’s safety and soundness. The principles discussed in the guidance vary with the size and complexity of a banking organization.

Estimated Burden

Estimated Frequency of Response: Annually.

Estimated Number of Respondents for Yearly Maintenance: 1,010 (36 large banks; 974 small banks).

Estimated Number of Respondents for Setup: 1 large bank; 1 small bank.

Estimated Burden per Respondent: 520 hours for large banks (480 hours for set up; 40 hours for yearly maintenance); 90 hours for small banks (60 hours for set up; 30 hours for yearly maintenance).

Estimated Total Annual Burden: 31,130 hours.

Comments: On December 4, 2025, the OCC published a 60-day notice for this information collection, (90 FR 55974). No comments were received.

Comments continue to be invited on:

(a) Whether the collection of information is necessary for the proper performance of the functions of the OCC, including whether the information has practical utility;

(b) The accuracy of the OCC’s estimate of the burden of the collection of information;

(c) Ways to enhance the quality, utility, and clarity of the information to be collected;

(d) Ways to minimize the burden of the collection on respondents, including through the use of automated collection techniques or other forms of information technology; and

(e) Estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Carl Kaminski,

Assistant Director, Office of the Comptroller of the Currency.

[FR Doc. 2026–02989 Filed 2–13–26; 8:45 am]

BILLING CODE 4810–33–P

DEPARTMENT OF THE TREASURY

Privacy Act of 1974; System of Records

AGENCY: Treasury Inspector General for Tax Administration, Department of the Treasury.

ACTION: Notice of modified systems of records.

SUMMARY: In accordance with the Privacy Act of 1974, the Department of the Treasury (“Treasury” or the “Department”), Treasury Inspector General for Tax Administration (TIGTA) is publishing its inventory of Privacy Act systems of records.

DATES: Submit comments on or before March 19, 2026. The modifications will be effective upon publication and the new routine uses will be applicable 30 days after publication March 19, 2026 unless Treasury receives comments and determines that changes to the system of records notice are necessary.

ADDRESSES: Comments may be submitted to the Federal eRulemaking Portal electronically at <http://www.regulations.gov>. Comments can also be sent to the Deputy Assistant Secretary for Privacy, Transparency, and Records, Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220, Attention: Revisions to Privacy Act Systems of Records. All comments received, including attachments and other supporting documents, are part of the public record and subject to public disclosure. All comments received will be posted without change to www.regulations.gov, including any personal information provided. You should submit only information that you wish to make publicly available.

FOR FURTHER INFORMATION CONTACT: For general questions and for privacy issues please contact: Ryan Law, Deputy Assistant Secretary for Privacy, Transparency, and Records (202–622–5710), Department of the Treasury, 1500 Pennsylvania Avenue NW, Washington, DC 20220.

SUPPLEMENTARY INFORMATION: In accordance with the Privacy Act of 1974, 5 U.S.C. 552a, and the Office of Management and Budget (OMB), Circular No. A–108, the Department of the Treasury, Departmental Offices, TIGTA has completed a review of its Privacy Act systems of records notices to identify changes that will more accurately describe these records and is publishing an inventory of them.

TIGTA is making changes to the addresses of various TIGTA offices, typographical corrections, revisions to the citation for the Inspector General Act, removed references to records no longer held and clarified the purpose for the following System of Records Notices (SORNs): Departmental Offices (DO) .301—TIGTA General Personnel and Payroll, DO .302—TIGTA Medical Records, DO .303—TIGTA General Correspondence, DO .304—TIGTA General Training, DO .305—TIGTA Personal Property Management Records, DO .306—TIGTA Recruiting and Placement Records, DO .307—TIGTA Employee Relations Matters, Appeals, Grievances, and Complaint Files, DO .308—TIGTA Data Extracts, DO .309—TIGTA Chief Counsel Case Files, DO .310—TIGTA Chief Counsel Disclosure Section, and DO .311—TIGTA Office of Investigations Files.

Treasury has provided a report of this system of records to the Committee on Oversight and Government Reform of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and OMB, pursuant to 5 U.S.C. 552a(r) and OMB Circular A–108, “Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act,” dated December 23, 2016.

Ryan Law,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

TREASURY/DO .301

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .301—TIGTA General Personnel and Payroll.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

National Headquarters, 901 D Street SW, Washington, DC 20024, field offices listed in Appendices A, B and C, Bureau of the Fiscal Service, 200 Third Street, Parkersburg, WV 26106–1328, and Transaction Processing Center, U.S. Department of Agriculture, National Finance Center.

SYSTEM MANAGER(S):

General Personnel Records—Deputy Inspector General for Mission Support/Chief Financial Officer. Time-reporting records: (1) For Office of Audit employees—Deputy Inspector General for Audit; (2) For Office of Chief Counsel employees—Chief Counsel; (3) For Office of Investigations employees—Deputy Inspector General for Investigations; (4) For Office of Inspections and Evaluations employees—Deputy Inspector General for Inspections and Evaluations; (5) For Office of Information Technology employees—Chief Information Officer; (6) For Office of Mission Support/Chief Financial Officer employees—Deputy Inspector General for Mission Support/Chief Financial Officer; and (7) For Inspector General staff employees—Principal Deputy Inspector General—901 D Street SW, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301, 1302, 2951, 4506, 5379 and Ch. 83, 87, and 89.

PURPOSE(S) OF THE SYSTEM:

This system consists of a wide variety of records relating to personnel actions and determinations made about an individual while employed in the federal service, including, but not limited to, records compiled for or pertaining to personnel, personnel benefits programs, payroll, credentialing and time-reporting purposes. In addition, this system contains all records created and/or maintained about employees as required by the Office of Personnel Management (OPM) as well as documents relating to personnel matters and determinations. Retirement, life, and health insurance benefit records are collected and maintained in order to administer the Federal Employee's Retirement System (FERS), Civil Service Retirement System (CSRS), Federal Employee's Group Life Insurance Plan, and the Federal Employees' Health Benefit Program.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current and former Treasury TIGTA employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

This system consists of a variety of records relating to personnel actions and determinations made about TIGTA employees. These records contain data on individuals required by OPM and which may also be contained in the Official Personnel Folder (OPF). This system may also contain letters of commendation, recommendations for awards, awards, reprimands, adverse or disciplinary charges, and other records which OPM and TIGTA require or permit to be maintained. This system may include records that are maintained in support of a personnel action such as a position management or position classification action, a reduction-in-force action, and priority placement actions. Other records maintained about an individual in this system are performance appraisals and related records, expectation and payout records, employee performance file records, suggestion files, award files, financial and tax records, back pay files, jury duty records, outside employment statements, clearance upon separation documents, unemployment compensation records, adverse and disciplinary action files, supervisory drop files, records relating to personnel actions, furlough and recall records, work measurement records, emergency notification records, credentialing and access control records, and employee locator and current address records. This system includes records created and maintained for purposes of administering the payroll system. Time-reporting records include timesheets and records indicating the number of hours by TIGTA employee attributable to a particular project, task, or audit. This system also includes records related to travel expenses and/or costs. This system includes records concerning employee participation in the telework or remote work program. This system also contains records relating to life and health insurance, retirement coverage, designations of beneficiaries, and claims for survivor or death benefits.

RECORD SOURCE CATEGORIES:

Information in this system of records either comes from the individual to whom it applies, is derived from information supplied by that individual, or is provided by Department of the Treasury and other Federal agency personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosures 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 disclosed as generally permitted under the Privacy Act of 1974, 5 U.S.C. 552a(b) outside Treasury as a routine use pursuant to 5 U.S.C. 552a(b)(3) as follows:

(1) Disclose to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when: (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party of the litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties in order to obtain information pertinent and necessary for the hiring or retention of an individual and/or to obtain information pertinent to an investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to educational institutions for recruitment and cooperative education purposes;

(11) Provide information to a federal, state, or local agency so that the agency may adjudicate an individual's eligibility for a benefit;

(12) Provide information to a federal, state, or local agency or to a financial institution as required by law for payroll purposes;

(13) Provide information to federal agencies to effect inter-agency salary offset and administrative offset;

(14) Provide information to a debt collection agency for debt collection services;

(15) Respond to state and local authorities for support garnishment interrogatories;

(16) Provide information to private creditors for the purpose of garnishment of wages of an employee if a debt has been reduced to a judgment;

(17) Provide information to a prospective employer of a current or former TIGTA employee to provide personnel information and records, *e.g.*, benefits, salary, employment history and status, etc.;

(18) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger;

(19) Provide information to the Office of Workers' Compensation Programs, Department of Veterans Affairs Benefits Administration, Social Security and Medicare Programs, federal civilian employee retirement systems, and other federal agencies when requested by that program, for use in determining an individual's claim for benefits;

(20) Provide information necessary to support a claim for health insurance benefits under the Federal Employees' Health Benefits Program to a health insurance carrier or plan participating in the program;

(21) Provide information to hospitals and similar institutions to verify an

employee's coverage in the Federal Employees' Health Benefits Program;

(22) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424;

(23) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(24) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Electronic media and paper records.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name, Social Security Number, and/or claim number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules 2.1 through 2.7 and 5.6.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY:

November 11, 2022 (87 FR 68797).
May 4, 2020 (85 FR 26521).
November 7, 2016 (81 FR 78298).

TREASURY/DO .302**SYSTEM NAME AND NUMBER:**

Department of the Treasury,
Departmental Offices .302—TIGTA
Medical Records.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Records of: (a) Applicants and current TIGTA employees: Office of Mission Support/Chief Financial Officer, TIGTA, 901 D Street SW, Washington, DC 20024 and/or Bureau of the Fiscal Service, 200 Third Street, Parkersburg, WV 26106–1328; and (b) former TIGTA employees: National Personnel Records Center, 9700 Page Boulevard, St. Louis, MO 63132.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, 901 D Street SW, Suite 600, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301, 3301, 7301, 7901, and Ch. 81, 87 and 89.

PURPOSE(S) OF THE SYSTEM:

To maintain records related to employee physical exams, fitness-for-duty evaluations, drug testing, disability retirement claims, and worker's compensation claims. In addition, these records may be used for purposes of making suitability and fitness-for duty determinations.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Applicants for TIGTA employment; (2) Current and former TIGTA employees; (3) Applicants for disability retirement; and (4) Visitors to TIGTA offices who require medical attention while on the premises.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Documents relating to an applicant's mental/physical ability to perform the duties of a position; (2) Information relating to an applicant's rejection for a position because of medical reasons; (3) Documents relating to a current or former TIGTA employee's mental/physical ability to perform the duties of the employee's position; (4) Disability retirement records; (5) Fitness-for-duty examination reports; (6) Employee assistance records; (7) Injury compensation records relating to on-the-job injuries of current or former TIGTA employees; and (8) Records relating to the drug testing program. The categories of records in the system may contain identifying information concerning current and former employees, *e.g.*, names, Social Security Numbers, date of birth, as well as unique numbers assigned to claims, *e.g.*, on the job injury claims.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; (2) Medical personnel and institutions; (3) Office of Workers' Compensation personnel and records; (4) Military Retired Pay Systems Records; (5) federal civilian retirement systems; (6) OPM Retirement, Life Insurance and Health Benefits Records System and Personnel Management Records System; (7) Department of Labor; (8) Federal Occupational Health and other health care professionals; and (9) Drug testing providers.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

With the exception of Routine Uses (1), (9) and (12) none of the other Routine Uses identified for this system of records are applicable to records relating to drug testing under Executive Order 12564, Drug-Free Federal Workplace. Further, such records shall be disclosed only on a need-to-know basis, generally only to the agency Medical Review Official (MRO), the administrators of the agency Employee Assistance Program and Drug-Free Workplace program, and the management officials empowered to recommend or take adverse action affecting the individual.

Records may be used to:

- (1) Disclose the results of a drug test of a federal employee in a court of competent jurisdiction where required by the United States Government to defend against any challenge against any adverse personnel action;
- (2) Disclose to appropriate federal, state, local, tribal, or foreign agencies 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;
- (3) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;
- (4) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which the agency is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation, or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;
- (5) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing

counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(6) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(7) Provide information to third parties in order to obtain information pertinent and necessary for the hiring or retention of an individual and/or to obtain information pertinent to an investigation;

(8) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to federal or state agencies responsible for administering federal benefits programs and private contractors engaged in providing benefits under federal contracts;

(11) Disclose information to an individual's private physician where medical considerations or the content of medical records indicate that such release is appropriate;

(12) Disclose information to other federal or state agencies to the extent provided by law or regulation to include disclosures necessary to effectuate the agency's Drug-Free Workplace Plan;

(13) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger;

(14) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(15) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information

systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm, and;

(16) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records, electronic media, and x-rays.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name, Social Security Number, date of birth and/or claim number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedules Nos. 2.1 through 2.4 and 2.7.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart c, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .303

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .303—TIGTA General Correspondence.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

National Headquarters, 901 D Street SW, Washington, DC 20024, and field offices listed in Appendices A, B, and C.

SYSTEM MANAGER(S):

Principal Deputy Inspector General, TIGTA, 901 D Street SW, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system consists of correspondence received by TIGTA from individuals and their representatives, oversight committees, and others who conduct business with TIGTA and the responses thereto; it serves as a record of incoming correspondence and the steps taken to respond thereto.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Initiators of correspondence; and
(2) Persons upon whose behalf the correspondence was initiated.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Correspondence received by TIGTA and responses generated thereto; and (2) Records used to respond to incoming correspondence. Special categories of correspondence may be included in other systems of records described by specific notices.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt sources of information include: (1) Initiators of the correspondence; and (2) Federal Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Disclosures 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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations, or in connection with criminal law proceedings or in response to a subpoena where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(7) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(8) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(9) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424;

(10) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm; and

(11) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name of the correspondent and/or name of the individual to whom the record applies.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Records Schedule 1, which has been approved by the National Archives Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a (c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a (j)(2) and (k)(2). See 31 CFR 1.36.

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .304**SYSTEM NAME AND NUMBER:**

Department of the Treasury,
Departmental Offices .304—TIGTA
General Training Records.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

National Headquarters, 901 D Street
SW, Suite 600, Washington, DC 20024
and Federal Law Enforcement Training
Center (FLETC), Glynco, GA 31524.

SYSTEM MANAGER(S):

(1) For records concerning Office of
Investigations employees—Deputy
Inspector General for Investigations; (2)
For records concerning Office of Audit
employees—Deputy Inspector General
for Audit; (3) For Office of Chief
Counsel employees—Chief Counsel; (4)
For Office of Inspections and
Evaluations—Deputy Inspector General
for Inspections and Evaluations; (5) For
Office of Information Technology
employees—Chief Information Officer; (6)
For Office of Mission Support/Chief
Financial Officer employees—Deputy
Inspector General for Mission Support/
Chief Financial Officer; and, (7) For
Inspector General staff employees—
Principal Deputy Inspector General
—901 D Street SW, Suite 600,
Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301
and Ch. 41, and Executive Order 11348,
as amended by Executive Order 12107.

PURPOSE(S) OF THE SYSTEM:

These records are collected and
maintained to document training
received by TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) TIGTA employees; and (2) Other
federal or non-government individuals
who have participated in or assisted
with training programs as instructors,
course developers, or interpreters.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Course rosters; (2) Student
registration forms; (3) Nomination
forms; (4) Course evaluations; (5)
Instructor lists; (6) Individual
Development Plans (IDPs); (7)
Counseling records; (8) Examination
and testing materials; (9) Payment
records; (10) Continuing professional
education requirements; (11) Officer
safety files and firearm qualification
records; and, (12) Other training records
necessary for reporting and evaluative
purposes.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; and (2)
Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF SUCH USES:

Records may be used to:

(1) Disclose to appropriate federal,
state, local, tribal, or foreign agencies
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;

(2) Disclose information to a federal,
state, local, or other public authority
maintaining civil, criminal or other
relevant enforcement information or
other pertinent information, which has
equested information relevant to or
necessary to the requesting agency's,
bureau's, or authority's hiring or
retention of an individual, or issuance
of a security clearance, license, contract,
grant, or other benefit;

(3) Disclose information in a
proceeding before a court, adjudicative
body, or other administrative body
before which TIGTA is authorized to
appear when (a) the agency, or (b) any
employee of the agency in their official
capacity, or (c) any employee of the
agency in their individual capacity
where the Department of Justice or the
agency has agreed to represent the
employee, or (d) the United States,
when the agency determines that
litigation is likely to affect the agency,
is a party to litigation or has an interest
in such litigation, and the use of such
records by the agency is deemed to be
relevant and necessary to the litigation
or administrative proceeding and not
otherwise privileged;

(4) Disclose information to a court,
magistrate or administrative tribunal in
the course of presenting evidence,
including disclosures to opposing
counsel or witness in the course of civil
discovery, litigation, or settlement
negotiations or in connection with
criminal law proceedings or in response
to a court order where arguably relevant
to a proceeding;

(5) Disclose information to the
Department of Justice for the purpose of
seeking legal advice;

(6) Provide information to third
parties to the extent necessary to obtain
information pertinent to the training
request or requirements and/or in the
course of an investigation to the extent
necessary to obtain information
pertinent to the investigation;

(7) Provide information to a
congressional office in response to an

inquiry made at the request of the
individual to whom the record pertains;

(8) Disclose information to the news
media, where such disclosure is a
matter of material public interest or in
coordination with the Department of
Justice in accordance with applicable
guidelines that relate to an agency's
functions relating to civil and criminal
proceedings;

(9) Disclose information to the Equal
Employment Opportunity Commission,
Merit Systems Protection Board,
arbitrators, and other parties responsible
for processing any personnel actions or
conducting administrative hearings or
appeals, or if needed in the performance
of authorized duties;

(10) Provide information to other
Offices of Inspectors General, the
Council of the Inspectors General for
Integrity and Efficiency, and the
Department of Justice, in connection
with their review of TIGTA's exercise of
statutory law enforcement authority,
pursuant to section 406 of the Inspector
General Act of 1978, as amended, 5
U.S.C. 401–424; and

(11) To appropriate agencies, entities,
and person when (1) the Department of
the Treasury and/or TIGTA suspects or
has confirmed that there has been a
breach of the system of records; (2) the
Department of the Treasury and/or
TIGTA has determined that as a result
of the suspected or confirmed breach
there is a risk of harm to individuals,
the Department of the Treasury and/or
TIGTA (including its information
systems, programs, and operations), the
federal government, or national security;
and (3) the disclosure made to such
agencies, entities, and persons is
reasonably necessary to assist in
connection with the Department of the
Treasury's and/or TIGTA's efforts to
respond to the suspected or confirmed
breach or to prevent, minimize, or
remedy such harm and;

(12) To another federal agency or
federal entity, when the Department of
the Treasury and/or TIGTA determines
that information from this system of
records is reasonably necessary to assist
the recipient agency or entity in (1)
responding to a suspected or confirmed
breach or (2) preventing, minimizing, or
remediating the risk of harm to
individuals, the recipient agency or
entity (including its information
systems, programs, and operations), the
federal government, or national security,
resulting from a suspected or confirmed
breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by employee name, course title, date of training, and/or location of training.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed in accordance with National Archives and Records Administration General Records Schedule 2.6.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORDS ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY

November 11, 2022 (87 FR 68797).
May 4, 2020 (85 FR 26521).
November 7, 2016 (81 FR 78298).

TREASURY/DO .305**SYSTEM NAME AND NUMBER:**

Department of the Treasury, Departmental Offices .305—TIGTA Personal Property Management Records.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Office of Information Technology, TIGTA, 4800 Buford Hwy, Chamblee, GA.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, Office of Mission Support/Chief Financial Officer, 901 D Street SW, Suite 600, Washington, DC 20024, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401-424, 5 U.S.C. 301, and 41 CFR Subtitle C Ch. 101 and 102.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to maintain records concerning personal property, including but not limited to, laptop and desktop computers and other Information Technology and related accessories, fixed assets, motor vehicles, firearms and other law enforcement equipment, and communications equipment, for use in official duties.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current and former TIGTA employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information concerning personal property assigned to TIGTA employees including descriptions and identifying information about the property, maintenance records, and other similar records.

RECORDS SOURCE CATEGORIES:

(1) The subject of the record; (2) Treasury personnel and records; (3) Vehicle maintenance facilities; (4) Property manufacturer; and (5) Vehicle registration and licensing agencies.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USES:

Records may be used to:

(1) Disclose to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to

appear when: (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401-424; and

(11) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or

TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm and;

(12) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are indexed by name and/or identification number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedule 5.4.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024.

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

None.

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .306

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .306—TIGTA Recruiting and Placement Records.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Office of Mission Support/Chief Financial Officer, 901 D Street SW, Suite 600, Washington, DC 20024 and/or Bureau of the Fiscal Service, 200 Third Street, Parkersburg, WV 26106–1328.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, 901 D Street, SW, Suite 600, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424, 5 U.S.C. 301 and Ch. 33, and Executive Orders 10577 and 11103.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to maintain records received from applicants applying for positions with TIGTA and relating to determining eligibility for employment.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Applicants for employment; and (2) Current and former TIGTA employees.

CATEGORIES OF RECORDS COVERED BY THE SYSTEM:

(1) Application packages and resumes; (2) Related correspondence; and (3) Documents generated as part of the recruitment and hiring process.

RECORD SOURCE CATEGORIES:

(1) The subject of the record; (2) Office of Personnel Management; and (3) Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES OF SUCH USE:

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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when: (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate, or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties to the extent necessary to obtain information pertinent to the recruitment, hiring, and/or placement

determination and/or during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Disclose information to officials of federal agencies for purposes of consideration for placement, transfer, reassignment, and/or promotion of TIGTA employees;

(11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(12) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm and;

(13) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to

individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are indexed by name, Social Security Number, and/or vacancy announcement number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records in this system are maintained and disposed of in accordance with the appropriate National Archives and Records Administration General Records Schedule 2.1 Item 060.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access disposal.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(k)(5) and (k)(6).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

Some records in this system have been designated as exempt from 5 U.S.C. 552a(c)(3), (d)(1), (2), (3), and (4), (e)(1), (e)(4)(G), (H), and (I), and (f) pursuant to 5 U.S.C. 552a(k)(5) and (k)(6). See 31 CFR 1.36.

HISTORY

November 11, 2022 (87 FR 68797).
May 4, 2020 (85 FR 26521).
November 7, 2016 (81 FR 78298).

TREASURY/DO .307

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .307—TIGTA Employee Relations Matters, Appeals, Grievances, and Complaint Files.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Office of Mission Support/Chief Financial Officer, TIGTA, 901 D Street SW, Suite 600, Washington, DC 20024.

SYSTEM MANAGER(S):

Deputy Inspector General for Mission Support/Chief Financial Officer, 901 D Street SW, Suite 600, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301 and Ch. 13, 31, 33, 73, and 75.

PURPOSE(S) OF THE SYSTEM:

This system consists of records compiled for administrative purposes concerning personnel matters affecting current, former, and/or prospective TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Current, former, and prospective TIGTA employees.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Requests, (2) Appeals, (3) Complaints, (4) Letters or notices to the subject of the record, (5) Materials relied upon in making any decision or determination, (6) Affidavits or statements, (7) Investigative reports, and (8) Documents effectuating any decisions or determinations.

(1) The subject of the records; (2) Treasury personnel and records; (3) Witnesses; (4) Documents relating to the appeal, grievance, or complaint; and (5) EEOC, MSPB, and other similar organizations.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND 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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witnesses in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Provide information to Executive agencies, including, but not limited to the Office of Personnel Management, Office of Government Ethics, and

Government Accountability Office in order to obtain legal and/or policy guidance;

(10) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(12) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm and;

(13) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by indexed by the name of the individual and case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Records are maintained and disposed of in accordance with National Archives and Records Administration General Record Schedule 2.3.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

This system may contain investigative records that are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2).

(See 31 CFR 1.36.)

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .308

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .308—TIGTA Data Extracts.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

National Headquarters, 1401 H Street NW, Washington, DC 20005, Office of Information Technology, 4800 Buford Highway, Chamblee, GA 30341, and Office of Investigations, Frauds and Schemes Division, 550 Main Street, Cincinnati, OH 45202.

SYSTEM MANAGER(S):

Deputy Inspector General for Investigations, TIGTA and Deputy Inspector General for Audit, 901 D Street SW, Suite 600, Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system consists of data extracts from various electronic systems of records maintained by governmental agencies and other entities. The data extracts generated by TIGTA are used for audit and investigative purposes and are necessary to identify and deter fraud, waste, and abuse in the programs and operations of the IRS and related entities as well as to promote economy, efficiency, and integrity in the administration of the internal revenue laws and detect and deter wrongdoing by IRS and TIGTA employees.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) The subjects or potential subjects of investigations; (2) Individuals who have filed, are required to file tax returns, or are included on tax returns, forms, or other information filings; (3) Entities who have filed or are required to file tax returns, Internal Revenue (IRS) forms, or information filings as well as any individuals listed on the returns, forms and filings; and (4) Taxpayer representatives.

CATEGORIES OF RECORDS IN THE SYSTEM:

Data extracts from various databases maintained by the IRS consisting of records collected in performance of its tax administration responsibilities, *e.g.*, personnel and payroll records, returns and return information, audit trail information, applications for Employer Identification Numbers (EINs), etc., as well as records maintained by other governmental agencies, entities, and public record sources *e.g.*, law enforcement records (*e.g.*, criminal history, arrest and investigation records), address and location records, corporate entity and business records, etc. This system also contains information obtained via TIGTA's program of computer matches to perform its mission as an Inspector

General of conducting audits and investigations.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: Department of the Treasury personnel and records.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND PURPOSES OF 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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response

to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(10) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(11) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm and;

(12) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or

remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIVAL OF RECORDS:

Records are retrieved by name, Social Security Number, Taxpayer Identification Number, and/or employee identification number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Records Schedule 1 approved by the National Archives Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3),

(e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

HISTORY

November 11, 2022 (87 FR 68797).
May 4, 2020 (85 FR 26521).
November 7, 2016 (81 FR 78298).

TREASURY/DO .309

SYSTEM NAME AND NUMBER:

Department of the Treasury,
Departmental Offices .309—TIGTA
Chief Counsel Case Files.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Office of Chief Counsel, 901 D Street SW, Suite 600, Washington, DC 20024.

SYSTEM MANAGER(S):

Deputy Chief Counsel, TIGTA, 901 D Street SW, Suite 600, Washington, DC 20024, (202-622-6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401-424 and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

This system contains records created and maintained by the Office of Chief Counsel for purposes of providing legal and programmatic service to TIGTA.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Parties to and persons involved in litigations, actions, personnel matters, administrative claims, administrative appeals, complaints, grievances, advisories, and other matters assigned to, or under the jurisdiction of, the Office of Chief Counsel.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Memoranda, (2) Complaints, (3) Claim forms, (4) Reports of Investigations, (5) Accident reports, (6) Witness statements and affidavits, (7) Pleadings, (8) Correspondence, (9) Administrative files, (10) Case management documents, and (11) Other records collected or generated in response to matters assigned to the Office of Chief Counsel.

RECORD SOURCE CATEGORIES:

Some records in this system are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: (1) Department of Treasury personnel and records, (2) The subject of the record, (3) Witnesses, (4) Parties to disputed matters of fact or law, (5)

Congressional inquiries, and (6) Other federal agencies including, but not limited to, the Office of Personnel Management, the Merit Systems Protection Board, and the Equal Employment Opportunities Commission.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND 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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to, or necessary to, the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purposes of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to an investigation or matter under consideration;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Provide information to Executive agencies, including, but not limited to the Office of Personnel Management, Office of Government Ethics, and Government Accountability Office;

(10) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing any personnel actions or conducting administrative hearings or appeals, or if needed in the performance of authorized duties;

(11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(12) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm;

(13) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed

breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by the name of the person to whom they apply and/or by case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Record Schedule 1 which has been approved by the National Archives and Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Records in this system are safeguarded in accordance with applicable rules and policies. Access to the records in this system is limited to those individuals who have a need to know the information for the performance of their official duties and who have appropriate clearances or permissions. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some of the records in this system are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (d)(5)(e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .310

SYSTEM NAME AND NUMBER:

Department of the Treasury, Departmental Offices .310—TIGTA Chief Counsel Disclosure Branch Records.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

Office of Chief Counsel, Disclosure Branch, TIGTA, 901 D Street SW, Suite 600, Washington, DC 20024.

SYSTEM MANAGER(S):

Chief Counsel, TIGTA, 901 D Street SW, Suite 600, Washington, DC 20024, (202–622–4068).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 552a, 26 U.S.C. 6103, and 31 CFR 1.11.

PURPOSE(S) OF THE SYSTEM:

The purpose of this system is to enable compliance with applicable federal disclosure laws and regulations, including statutory record-keeping requirements. In addition, this system will be utilized to maintain records obtained and/or generated for purposes of responding to requests for access, amendment, and disclosure of TIGTA records.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Requestors for access and amendment pursuant to the Privacy Act of 1974, 5 U.S.C. 552a; (2) Subjects of requests for disclosure of records; (3) Requestors for access to records pursuant to 26 U.S.C. 6103; (4) TIGTA employees who have been subpoenaed or requested to produce TIGTA documents or testimony on behalf of TIGTA in judicial or administrative proceedings; (5) Subjects of investigations who have been referred to another law enforcement authority; (6) Subjects of investigations who are parties to a judicial or administrative proceeding in which testimony of TIGTA employees or production of TIGTA documents has been sought; and,

(7) Individuals initiating correspondence or inquiries processed or controlled by the Disclosure Branch.

CATEGORIES OF RECORDS IN THE SYSTEM:

(1) Requests for access to and/or amendment of records, (2) Responses to such requests, (3) Records processed and released in response to such requests, (4) Processing records, (5) Requests or subpoenas for testimony, (6) Testimony authorizations, (7) Referral letters, (8) Documents referred, (9) Record of disclosure forms, and (10) Other supporting documentation.

RECORD SOURCE CATEGORIES:

Some records in this system are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: (1) Department of Treasury personnel and records, (2) Incoming requests, and (3) Subpoenas and requests for records and/or testimony.

ROUTINE USES OF RECORDS MAINTAINED IN THE SYSTEM, INCLUDING CATEGORIES OF USERS AND THE PURPOSES FOR SUCH USE:

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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when: (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency,

is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to an investigation or matter under consideration.

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's functions relating to civil and criminal proceedings;

(9) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and

(10) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm and;

(11) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and/or electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name of the requestor, name of the subject of the investigation, and/or name of the employee requested to produce documents or to testify.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Paper records are maintained and disposed of in accordance with TIGTA Record Schedule 1, which has been approved by the National Archives and Records

ADMINISTRATIVE, TECHNICAL AND PHYSICAL RECORDS:

The records are accessible to TIGTA personnel, all of whom have been the subject of background investigations, on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite

600, Washington, DC 20024. This system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMUGLATED FOR THE SYSTEM:

This system may contain records that are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36.)

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

TREASURY/DO .311

SYSTEM NAME AND NUMBER:

Department of the Treasury,
Departmental Offices .311—TIGTA
Office of Investigations Files.

SECURITY CLASSIFICATION:

Unclassified.

SYSTEM LOCATION:

National Headquarters, Office of
Investigations, 901 D Street SW, Suite
600, Washington, DC 20024 and Field
Division offices listed in Appendix A.

SYSTEM MANAGER(S):

Deputy Inspector General for
Investigations, Office of Investigations,
TIGTA
901 D Street SW, Suite 600,
Washington, DC 20024, (202–622–6500).

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 401–424 and 5 U.S.C. 301.

PURPOSE(S) OF THE SYSTEM:

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's 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.

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, 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.

RECORD SOURCE CATEGORIES:

Some records contained within this system of records are exempt from the requirement that the record source categories be disclosed pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2). Non-exempt record source categories include the following: Department of the Treasury personnel and records, complainants, witnesses, governmental agencies, tax returns and related documents, subjects of investigations, persons acquainted with the individual under investigation, third party witnesses, Notices of Federal Tax Liens, court documents, property records, newspapers or periodicals, financial institutions and other business records, medical records, and insurance companies.

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 to appropriate federal, state, local, tribal, or foreign agencies 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;

(2) Disclose information to a federal, state, local, or other public authority maintaining civil, criminal, or other relevant enforcement information or other pertinent information, which has requested information relevant to or necessary to the requesting agency's, bureau's, or authority's hiring or retention of an individual, or issuance of a security clearance, license, contract, grant, or other benefit;

(3) Disclose information in a proceeding before a court, adjudicative body, or other administrative body before which TIGTA is authorized to appear when (a) the agency, or (b) any employee of the agency in their official capacity, or (c) any employee of the agency in their individual capacity where the Department of Justice or the agency has agreed to represent the employee, or (d) the United States, when the agency determines that litigation is likely to affect the agency, is a party to litigation or has an interest in such litigation, and the use of such records by the agency is deemed to be relevant and necessary to the litigation or administrative proceeding and not otherwise privileged;

(4) Disclose information to a court, magistrate or administrative tribunal in the course of presenting evidence, including disclosures to opposing counsel or witness in the course of civil discovery, litigation, or settlement negotiations or in connection with criminal law proceedings or in response to a court order where arguably relevant to a proceeding;

(5) Disclose information to the Department of Justice for the purpose of seeking legal advice;

(6) Provide information to third parties during the course of an investigation to the extent necessary to obtain information pertinent to the investigation;

(7) Provide information to a congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(8) Disclose information to the news media, where such disclosure is a matter of material public interest or in coordination with the Department of Justice in accordance with applicable guidelines that relate to an agency's

functions relating to civil and criminal proceedings;

(9) Disclose information to the Equal Employment Opportunity Commission, Merit Systems Protection Board, arbitrators, and other parties responsible for processing personnel actions or conducting administrative hearings or appeals, or if needed in the performance of other authorized duties;

(10) In situations involving an imminent danger of death or physical injury, disclose relevant information to an individual or individuals who are in danger; and

(11) Provide information to other Offices of Inspectors General, the Council of the Inspectors General for Integrity and Efficiency, and the Department of Justice, in connection with their review of TIGTA's exercise of statutory law enforcement authority, pursuant to section 406 of the Inspector General Act of 1978, as amended, 5 U.S.C. 401–424; and,

(12) Disclose information to complainants, victims, or their representatives (defined for purposes here to be a complainant's or victim's legal counsel or a Senator or Representative whose assistance the complainant or victim has solicited) concerning the status and/or results of the investigation or case arising from the matters of which they complained and/or of which they were a victim, including, once the investigative subject has exhausted all reasonable appeals, any action taken. Information concerning the status of the investigation or case is limited strictly to whether the investigation or case is open or closed. Information concerning the results of the investigation or case is limited strictly to whether the allegations made in the complaint were substantiated or were not substantiated and, if the subject has exhausted all reasonable appeals, any action taken.

(13) To appropriate agencies, entities, and person when (1) the Department of the Treasury and/or TIGTA suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury and/or TIGTA has determined that as a result of the suspected or confirmed breach there is a risk of harm to individuals, the Department of the Treasury and/or TIGTA (including its information systems, programs, and operations), the federal government, or national security; and (3) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the Department of the Treasury's and/or TIGTA's efforts to respond to the suspected or confirmed

breach or to prevent, minimize, or remedy such harm and;

(14) To another federal agency or federal entity, when the Department of the Treasury and/or TIGTA determines that information from this system of records is reasonably necessary to assist the recipient agency or entity in (1) responding to a suspected or confirmed breach or (2) preventing, minimizing, or remedying the risk of harm to individuals, the recipient agency or entity (including its information systems, programs, and operations), the federal government, or national security, resulting from a suspected or confirmed breach.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper records and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Records are retrievable by name, Social Security Number, and/or case number.

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

The records in this system are maintained and disposed of in accordance with TIGTA Records Schedule 1 which has been approved by the National Archives and Records Administration.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

The records are accessible to TIGTA personnel on a need-to-know basis. Disclosure of information through remote terminals is restricted through the use of passwords and sign-on protocols, which are periodically changed; these terminals are accessible only to authorized persons. Paper records are maintained in locked facilities and/or cabinets with restricted access.

RECORD ACCESS PROCEDURES:

See "Notification Procedures" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedures" below.

NOTIFICATION PROCEDURES:

Individuals seeking notification and access to any record contained in this system of records, or seeking to contest its content, may inquire in writing in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix A. Written inquiries should be addressed to the Office of Chief Counsel, Disclosure Branch, Treasury Inspector General for Tax Administration, 901 D Street SW, Suite 600, Washington, DC 20024. This

system of records may contain records that are exempt from the notification, access, and contesting records requirements pursuant to the provisions of 5 U.S.C. 552a(j)(2) and (k)(2).

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

Some records contained within this system of records are exempt from 5 U.S.C. 552a(c)(3), (c)(4), (d)(1), (d)(2), (d)(3), (d)(4), (e)(1), (e)(2), (e)(3), (e)(4)(G), (e)(4)(H), (e)(4)(I), (e)(5), (e)(8), (f), and (g) of the Privacy Act pursuant to 5 U.S.C. 552a(j)(2) and (k)(2). (See 31 CFR 1.36)

HISTORY

November 11, 2022 (87 FR 68797).

May 4, 2020 (85 FR 26521).

November 7, 2016 (81 FR 78298).

Appendix A—Office of Investigations, TIGTA

Field Division SAC/Directors Offices

Treasury IG for Tax Administration, 1919 Smith Street, Room 2270, Stop 3300, Houston, TX 77002.

Treasury IG for Tax Administration, 1999 Broadway, Suite 2406, MS3300DEN, Denver, CO 80202.

Treasury IG for Tax Administration, 201 Varick Street, Room 1050, New York, NY 10014.

Treasury IG for Tax Administration, Ronald Dellums Federal Bldg., 300 N Los Angeles Street, Suite 4334, Los Angeles, CA 912.

Treasury IG for Tax Administration, 400 N 8th Street, Room 516, Richmond, VA, 23219.

Treasury IG for Tax Administration, 12119 Indian Creek Court, Beltsville, MD 20705.

Treasury IG for Tax Administration, 550 Main Street, Room 5610, Cincinnati, OH, 45202.

Treasury IG for Tax Administration, 5333 Getwell Road, Stop 73, Memphis, TN 38118.

Treasury IG for Tax Administration, 100 Dey Place, Edison, NJ 08817.

Treasury IG for Tax Administration, 801 Broadway, Suite 260, Nashville, TN 37203.

Treasury IG for Tax Administration, 401 W Peachtree St. NW, Room 513, Stop 1300–D, Atlanta, GA 30308.

Appendix B—Audit Field Offices, TIGTA

Treasury IG for Tax Administration, 310 Lowell Street, Stop 903, Andover, MA 01812.

Treasury IG for Tax Administration, 401 W Peachtree St., Room 540 Stop 190–R, Atlanta, GA 30308–3539.

Treasury IG for Tax Administration, Atlanta Service Center, 4800 Buford Highway, Mail Stop 15, Chamblee, GA 39901.

Treasury IG for Tax Administration, 3651 South Interstate 35, Mail Stop 3200 AUSC, Austin, TX 78741.

Treasury IG for Tax Administration, 31 Hopkins Plaza, Fallon Federal Building, Suite 1410, Baltimore, MD 21201.

Treasury IG for Tax Administration, Peck Federal Office Bldg., 550 Main Street, Room 5461, Cincinnati, OH 45201.

Treasury IG for Tax Administration, 4050 Alpha Road, Mail Stop 3200 NDAL, Farmers Branch, TX 75244.

Treasury IG for Tax Administration, 1999 Broadway, Suite 2406 MS 3300DEN, Denver, CO 80202.

Treasury IG for Tax Administration, Fresno Service Center, 855 M Street, Suite 250, Fresno, CA 93721.

Treasury IG for Tax Administration, University Professional Center, 1248 N University Drive, Suite A-100, Plantation, FL 33324.

Treasury IG for Tax Administration, 333 West Pershing Road, P-L Mail Stop 3000, Kansas City, MO 64108.

Treasury Inspector General for Tax Administration—Audit, Pacific Vista, 25550 Commercentre Drive, Mail Stop 2509, Lake Forest, CA, 92630.

Treasury IG for Tax Administration, 1160 West 1200 South, MS 3400, Ogden, Utah 84201.

Treasury IG for Tax Administration, Federal Office Building, 600 Arch Street, Room 4218, Philadelphia, PA 19106.

Treasury IG for Tax Administration, 915 2nd Avenue, Room 2640 MS 690, Seattle, WA 98174.

Treasury IG for Tax Administration, 1222 Spruce, Room 2 102F2 Stop, St. Louis, MO 63103.

Treasury IG for Tax Administration, Ronald Dellums Federal Bldg., 1301 Clay Street, Suite 1120S North, Oakland, CA 94612.

Treasury IG for Tax Administration, 5000 Ellin Road, Room B2-203, Lanham, MD 20706.

Treasury IG for Tax Administration, 801 Broadway, Nashville, TN 37203.

Treasury IG for Tax Administration, 615 S Main St., Jonesboro, AR 72401.

Treasury IG for Tax Administration, 1000 Liberty Avenue, Pittsburgh, PA 15222.

Appendix C—Inspections and Evaluations Field Offices, TIGTA

Treasury IG for Tax Administration, 1301 Clay St., Oakland, CA 94612.

Treasury IG for Tax Administration, 135 High St., Hartford, CT 06118.

Treasury IG for Tax Administration, 901 D Street SW, Washington, DC 20024.

Treasury IG for Tax Administration, 15 New Sudbury Street, Boston, MA 02203.

Treasury IG for Tax Administration, 5000 Ellin Road, Lanham, MD 20706.

Treasury IG for Tax Administration, 200 N High St., Columbus, OH 43215.

Treasury IG for Tax Administration, 4050 Alpha Road, Dallas, TX 75244.

[FR Doc. 2026-02983 Filed 2-13-26; 8:45 am]

BILLING CODE 4810-AK-P

DEPARTMENT OF VETERANS AFFAIRS

Cost of Living Adjustments for Service-Connected Benefits

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice.

SUMMARY: As required by the Veterans' Compensation Cost-of-Living Adjustment Act of 2025, Public Law 119-42, the VA is hereby giving notice of adjustments in certain benefit rates. These adjustments affect the compensation program.

DATES: These adjustments became effective on December 1, 2025, the date provided by Public Law 119-42.

FOR FURTHER INFORMATION CONTACT: Jadine Piper, Acting Assistant Director, Policy Staff, Compensation Service, Veterans Benefits Administration, 202-461-9700.

SUPPLEMENTARY INFORMATION: Section 2 of Public Law 119-42 provides for an increase in each of the rates in §§ 1114, 1115(1), and 38 U.S.C. 1162. VA is required to increase these benefit rates by the same percentage as increases in the benefit amounts payable under title II of the Social Security Act. The increased rates are required to be published in the **Federal Register**.

The Social Security Administration has announced that there will be a 2.8% cost-of-living increase in Social Security benefits for 2026. Therefore, applying the same percentage, the following rates for VA's compensation program became effective on December 1, 2025:

Disability evaluation percent	Monthly rate
Disability Compensation [38 U.S.C. § 1114]	
10	\$180.42
20	356.66
30	552.47
40	795.84
50	1132.90
60	1435.02
70	1808.45
80	2102.15
90	2362.30
100	3938.58
(38 U.S.C. § 1114(k) through (t)):	
38 U.S.C. § 1114(k)	\$139.87
38 U.S.C. § 1114(l)	4900.83
38 U.S.C. § 1114(m)	5408.55
38 U.S.C. § 1114(n)	6152.64
38 U.S.C. § 1114(o)	6877.12
38 U.S.C. § 1114(p)	6877.12
38 U.S.C. § 1114(r)	2949.76; 4394.55
38 U.S.C. § 1114(s)	4408.53
38 U.S.C. § 1114(t)	4394.55

Additional Compensation for Dependents [38 U.S.C. § 1115(1)]	
38 U.S.C. § 1115(1):	
38 U.S.C. § 1115(1)(A)	\$219.59
38 U.S.C. § 1115(1)(B)	380.41; 109.11
38 U.S.C. § 1115(1)(C)	146.85; 109.11
38 U.S.C. § 1115(1)(D)	176.24
38 U.S.C. § 1115(1)(E)	421.00
38 U.S.C. § 1115(1)(F)	352.45

Clothing Allowance	
[38 U.S.C. § 1162]	
\$1053.19 per year	

Signing Authority

Douglas A. Collins, Secretary of Veterans Affairs, approved this document on February 10, 2026 and authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs.

Nicole R. Cherry,

*Alternate Federal Register Liaison Officer,
Department of Veterans Affairs.*

[FR Doc. 2026-02997 Filed 2-13-26; 8:45 am]

BILLING CODE 8320-01-P

DEPARTMENT OF VETERANS AFFAIRS

[OMB Control No. 2900-0021]

Agency Information Collection Activity: VA Loan Electronic Reporting Interface (VALERI) System and Title Requirements for Conveyance of Real Property to the Secretary

AGENCY: Veterans Benefits Administration, Department of Veterans Affairs.

ACTION: Notice.

SUMMARY: Veterans Benefits Administration (VBA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice.

DATES: Comments must be received on or before April 20, 2026.

ADDRESSES: Comments must be submitted through www.regulations.gov.

FOR FURTHER INFORMATION CONTACT:

Program-Specific information: Kendra McCleave, 202 461-9760, Kendra.McCleave@va.gov.

VA PRA information: Dorothy Glasgow, 202-461-1084, VAPRA@va.gov.

SUPPLEMENTARY INFORMATION: Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VBA invites comments on: (1) Whether the proposed