

for other Title 23, U.S.C. eligible purposes.

Where tolling authority is secured through a VPP program cooperative agreement, such an agreement will be signed by the Executive Director of FHWA. If tolling authority is not required, the cooperative agreement will be signed by the FHWA Division Administrator of the State Division Office. All cooperative agreements will be administered jointly by FHWA's Office of Operations and FHWA's State Division Office.

#### Other Requirements

Prior to FHWA approval of pricing project implementation, congestion pricing programs must be shown to be consistent with Federal metropolitan and statewide planning requirements (23 U.S.C. 134 and 135; and, if applicable, 49 U.S.C. 5303 and 5304).

Implementation projects involving tolls outside metropolitan areas must be included in the approved statewide transportation improvement program and be selected in accordance with the requirements set forth in section 1204(f)(3) of TEA-21.

Implementation projects involving tolls in metropolitan areas must be: (a) Included in, or consistent with, the approved metropolitan transportation plan (if the area is in nonattainment for a transportation-related pollutant, the metropolitan plan must be in conformance with the State air quality implementation plan); (b) included in the approved metropolitan and statewide transportation improvement programs (if the metropolitan area is in a nonattainment area for a transportation related pollutant, the metropolitan transportation improvement program must be in conformance with the State air quality implementation plan); (c) selected in accordance with the requirements in section 1203(h)(5) or (i)(2) of TEA-21; and (d) consistent with any existing congestion management system in Transportation Management Areas, developed pursuant to 23 U.S.C. 134(i)(3).

**Authority:** 23 U.S.C. 315; sec. 1216(a), Pub. L. 105-178, 112 Stat. 107; Pub. L. 109-59; 117 Stat. 1144.

Issued on: October 12, 2010.

**Víctor M. Mendez,**

*Federal Highway Administrator.*

[FR Doc. 2010-26298 Filed 10-18-10; 8:45 am]

**BILLING CODE 4910-22-P**

## DEPARTMENT OF THE TREASURY

### Submission for OMB Review; Comment Request

October 13, 2010.

The Department of the Treasury will submit the following public information collection requirements to OMB for review and clearance under the Paperwork Reduction Act of 1995, Public Law 104-13 on or after the date of publication of this notice. A copy of the submissions may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding these information collections should be addressed to the OMB reviewer listed and to the Treasury PRA Clearance Officer, Department of the Treasury, 1750 Pennsylvania Avenue, NW., Suite 11010, Washington, DC 20220.

**Dates:** Written comments should be received on or before November 18, 2010 to be assured of consideration.

#### Internal Revenue Service (IRS)

**OMB Number:** 1545-0112.

**Type of Review:** Extension without change to a currently approved collection.

**Title:** Form 1099-INT, Interest Income.

**Form:** 1099-INT.

**Abstract:** This form is used for reporting interest income paid, as required by sections 6049 and 6041 of the Internal Revenue Code. It is used to verify that payees are correctly reporting their income.

**Respondents:** Private Sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 63,677,672 hours.

**OMB Number:** 1545-0747.

**Type of Review:** Revision of a currently approved collection.

**Title:** IRA Contribution Information.

**Form:** 5498.

**Abstract:** Form-5498 is used by trustees and issuers to report contributions to, and the fair market value of, an individual retirement arrangement (IRA).

**Respondents:** Private Sector: Businesses or other for-profits.

**Estimated Total Burden Hours:** 47,109,000 hours.

**Bureau Clearance Officer:** R. Joseph Durbala, Internal Revenue Service, 1111 Constitution Avenue, NW., Room 6129, Washington, DC 20224; (202) 622-3634.

**OMB Reviewer:** Shagufta Ahmed, Office of Management and Budget, New

Executive Office Building, Room 10235, Washington, DC 20503; (202) 395-7873.

**Dawn D. Wolfgang,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2010-26325 Filed 10-18-10; 8:45 am]

**BILLING CODE 4830-01-P**

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### Privacy Act of 1974, as Amended

**AGENCY:** Internal Revenue Service, Treasury.

**ACTION:** Notice of proposed alterations to three Privacy Act systems of records.

**SUMMARY:** In accordance with the requirements of the Privacy Act of 1974, as amended, the Department of the Treasury, Internal Revenue Service (IRS), gives notice of proposed alterations to three Privacy Act systems of records related to the functions of the Office of Professional Responsibility (OPR): Treasury/IRS 37.006, Correspondence, Miscellaneous Records, and Information Management Records; Treasury/IRS 37.007, Practitioner Disciplinary Records; and Treasury/IRS 37.009, Enrolled Agents and Resigned Enrolled Agents.

**DATES:** Comments must be received no later than November 18, 2010. The proposed altered systems will become effective November 29, 2010, unless the IRS receives comments which cause reconsideration of this action.

**ADDRESSES:** Comments should be sent to the Office of Governmental Liaison and Disclosure, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington, DC 20224. Comments will be available for inspection and copying in the IRS Freedom of Information Reading Room (Room 1621) at the above address. The telephone number for the Reading Room is (202) 622-5164 (not a toll-free number).

**FOR FURTHER INFORMATION CONTACT:** Earl Prater, Senior Counsel, OPR, at (202) 622-8018 (not a toll-free number).

**SUPPLEMENTARY INFORMATION:** The regulations governing practice before the IRS, issued under the authority of 31 U.S.C. 330, are set out at 31 CFR part 10, and are published in pamphlet form as Treasury Department Circular No. 230 (Circular 230). As authorized by 31 CFR part 10, the Director, OPR, acts on applications for enrollment to practice before the IRS; makes inquiries with respect to matters under OPR's jurisdiction; institutes and provides for the conduct of disciplinary proceedings relating to practitioners (attorneys,

certified public accountants, enrolled agents, enrolled actuaries, and enrolled retirement plan agents), appraisers, and employers, firms, or other entities on whose behalf these individuals act; and performs other duties as are necessary or appropriate to carry out OPR's functions under 31 CFR part 10 or as prescribed by the Secretary of the Treasury or his delegate.

The IRS currently maintains three Privacy Act systems of records related to the functions of OPR. Notices describing these systems of records were most recently published at 73 FR 13326–13330, March 12, 2008. As described below, the IRS proposes to alter the three systems.

**(1) Treasury/IRS 37.006—Correspondence, Miscellaneous Records, and Information Management Records**

The following alterations to this system of records are proposed:

(a) To add Martinsburg, West Virginia, and Memphis, Tennessee, to “System Location”;

(b) To revise “Categories of Individuals Covered by the System” to include individual sponsors of continuing professional education for enrolled retirement plan agents and to refer to former Government employees who “submit” (rather than “must file”) statements that their current firm has isolated them from representations that would create a post-employment conflict of interest;

(c) To revise routine use (1) by amending the phrase “and the IRS or the Department of Justice determines” to read “and the IRS determines”;

(d) To revise routine use (6) by substituting “IRS” in place of “Department” to reflect that the records in this system are IRS records, not Department of the Treasury records; and

(e) To make necessary “housekeeping” alterations, such as making phrasing and punctuation consistent with other IRS system of record notices and revising legal citations.

**(2) Treasury/IRS 37.007—Practitioner Disciplinary Records**

The following alterations to this system of records are proposed:

(a) To add Martinsburg, West Virginia, and Memphis, Tennessee, to “System Location”;

(b) To add enrolled retirement plan agents and individuals who submit disciplinary referrals to OPR to “Categories of Individuals Covered by the System”;

(c) To revise routine use (1) by amending the phrase “and the IRS or the

Department of Justice determines” to read “and the IRS determines”;

(d) To restate routine use (7) authorizing disclosure to the public of documents in disciplinary proceedings to list only reports and decisions of the Secretary of the Treasury, or his delegate, including any reports and decisions of the administrative law judge;

(e) To restate routine use (8) authorizing disclosure to the public of information concerning individuals who have received a disciplinary sanction or who have been denied eligibility to engage in limited practice before the IRS to add enrolled retirement plan agents;

(f) To restate routine use (10) authorizing disclosure of information to a public, quasi-public, or private professional “organization or association” to clarify that such terms include entities designated as, or considered to be, an “authority” or “agency”;

(g) To restate routine use (11) authorizing disclosure of information concerning the status of disciplinary investigations to individuals who have submitted reports of possible violations of 31 CFR part 10 to permit disclosure of OPR's determination that the reported conduct does not warrant a censure, suspension, or disbarment;

(h) To insert a new routine use (13) authorizing disclosure of information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency (disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103);

(i) Renumbering the former routine use (13) as routine use (14) and amending the routine use by substituting “IRS” in place of “Department” to reflect that the records in this system are IRS records, not Department of the Treasury records; and

(j) To make necessary “housekeeping” alterations, such as making phrasing and punctuation consistent with other IRS system of record notices and revising legal citations.

**(3) Treasury/IRS 37.009—Enrolled Agents and Resigned Enrolled Agents**

The following alterations to this system of records are proposed:

(a) To change the title of the system to “Enrolled Agent and Enrolled Retirement Plan Agent Records”;

(b) To add Martinsburg, West Virginia, and Memphis, Tennessee, to “System Location”;

(c) To add enrolled retirement plan agents to “Categories of Individuals Covered by the System”;

(d) To replace “the enrolled agent program” with “the enrollment program” in “Purpose(s)”;

(e) To revise routine use (1) by amending the phrase “and the IRS or the Department of Justice determines” to read “and the IRS determines”;

(f) To restate routine use (7) authorizing disclosure to the public of information concerning individuals who are, or were, enrolled to practice before the IRS to permit the disclosure of additional information to assist taxpayers in locating enrolled individuals and in verifying individuals' enrollment status;

(g) To restate routine use (8) authorizing disclosure of information to a public, quasi-public, or private professional “organization or association” to clarify that such terms include entities designated as, or considered to be, an “authority” or “agency”;

(h) To insert a new routine use (9) authorizing disclosure of information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency (disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103); and

(i) Renumbering the former routine use (9) as routine use (10) and amending the routine use by substituting “IRS” in place of “Department” to reflect that the records in this system are IRS records, not Department of the Treasury records; and

(j) To make necessary “housekeeping” alterations, such as making phrasing and punctuation consistent with other IRS system of record notices and revising legal citations.

A final rule is being published separately in the **Federal Register** to revise 31 CFR 1.36 (g)(1)(viii) to amend the name of Treasury/IRS 37.009 to read “Enrolled Agent and Enrolled Retirement Plan Agent Records”.

The report of the altered systems of records, as required by 5 U.S.C. 552a(r) of the Privacy Act has been submitted 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 the Office of Management and Budget (OMB), pursuant to Appendix I to OMB Circular A–130, “Federal Agency Responsibilities for Maintaining

Records About Individuals,” dated November 30, 2000.

The three proposed altered systems of records, described above, are published in their entirety below.

Date: September 28, 2010.

**Melissa Hartman,**

*Deputy Assistant Secretary for Privacy, Transparency, and Records.*

#### **TREASURY/IRS 37.006**

##### **SYSTEM NAME:**

Correspondence, Miscellaneous Records, and Information Management Records—Treasury/IRS.

##### **SYSTEM LOCATION:**

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Detroit Computing Center, Detroit, Michigan; Martinsburg, West Virginia; and Memphis, Tennessee.

##### **CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals who correspond with OPR, individuals on whose behalf correspondence is initiated, and individuals who are the subject of correspondence; individuals who file, pursuant to 31 CFR part 10, program sponsor agreements for continuing professional education for enrolled agents or enrolled retirement plan agents; individuals who request, pursuant to 31 CFR part 10, authorization to make a special appearance before the IRS to represent another person in a particular matter; former Government employees who, pursuant to 31 CFR part 10, submit statements that their current firm has isolated them from representations that would create a post-employment conflict of interest; individuals who appeal from determinations that they are ineligible to engage in limited practice before the IRS under 31 CFR part 10; and individuals who serve as point of contact for organizations (including organizations that apply for recognition as a sponsor of continuing professional education for enrolled agents or enrolled retirement plan agents and tax clinics that request OPR to issue special orders authorizing tax clinic personnel to practice before the IRS).

##### **CATEGORIES OF RECORDS IN THE SYSTEM:**

Correspondence (including, but not limited to, letters, faxes, telegrams, and emails) sent and received; mailing lists of, and responses to, quality and improvement surveys of individuals; program sponsor agreements for continuing professional education; requests for authorization to make a

special appearance before the IRS; statements of isolation from representations that would create a post-employment conflict of interest; appeals from determinations of ineligibility to engage in limited practice; records pertaining to consideration of these matters; and workload management records.

##### **AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

##### **PURPOSE(S):**

To permit OPR to manage correspondence, to track responses from quality and improvement surveys, to manage workloads, and to collect and maintain other administrative records that are necessary for OPR to perform its functions under the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230, and its functions under other grants of authority.

##### **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. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely

to be affected by, the proceeding; and the IRS or the Department of Justice determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

##### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

By individual's name. Non-unique names will be distinguished by addresses.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 1.16, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are retained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 20224.

**NOTIFICATION PROCEDURES:**

Individuals seeking to determine if this system of records contains a record pertaining to themselves may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

**RECORD ACCESS PROCEDURES:**

Individuals seeking access to any record contained in this system, or seeking to contest its content, may inquire in accordance with instructions appearing at 31 CFR part 1, Subpart C, Appendix B. Inquiries should be addressed to the system manager listed above.

**CONTESTING RECORD PROCEDURES:**

See "Record Access Procedures" above.

**RECORD SOURCE CATEGORIES:**

Individuals, other correspondents, and Treasury Department records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

None.

**TREASURY/IRS 37.007****SYSTEM NAME:**

Practitioner Disciplinary Records—Treasury/IRS.

**SYSTEM LOCATION:**

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Martinsburg, West Virginia; and Memphis, Tennessee.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Subjects and potential subjects of disciplinary proceedings relating to attorneys, certified public accountants, enrolled agents, enrolled actuaries, enrolled retirement plan agents, and appraisers; subjects or potential subjects of actions to deny eligibility to engage in limited practice before the IRS or actions to withdraw eligibility to practice before the IRS in any other capacity; individuals who have received

disciplinary sanctions or whose eligibility to practice before the IRS has been denied or withdrawn; and individuals who have submitted to OPR information concerning potential violations of 31 CFR part 10.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Information sent to, or collected by, OPR concerning potential violations of 31 CFR part 10, including disciplinary decisions and orders (and related records) of Federal or state courts, agencies, bodies, and other licensing authorities; records pertaining to OPR's investigation and evaluation of such information; records of disciplinary proceedings brought by OPR before administrative law judges, including records of appeals from decisions in such proceedings; petitions for reinstatement to practice before the IRS (and related records); Federal court orders enjoining individuals from representing taxpayers before the IRS; and press releases concerning such injunctions.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

**PURPOSE(S):**

To enforce and administer the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public information about disciplinary proceedings and disciplinary sanctions; to assist public, quasi-public, or private professional authorities, agencies, organizations, and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of integrity, conduct, and discipline; and to assist state tax agencies in their efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

**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. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice when seeking

legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the Department of Justice determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) Subject to the protective measures in 31 CFR part 10, make available for public inspection or otherwise disclose

to the general public reports and decisions of the Secretary of the Treasury, or his delegate, in disciplinary proceedings, including any reports and decisions of the administrative law judge.

(8) Make available for public inspection or otherwise disclose to the general public, after the final agency decision has been issued or after OPR has taken final action: (a) The name, mailing address, professional designation (attorney, certified public accountant, enrolled agent, enrolled actuary, enrolled retirement plan agent, or appraiser), type of disciplinary sanction, effective dates, and information about the conduct that gave rise to the sanction pertaining to individuals who have been censured, individuals who have been suspended or disbarred from practice before the IRS, individuals who have resigned as an enrolled agent or an enrolled retirement plan agent in lieu of a disciplinary proceeding being instituted or continued, individuals upon whom a monetary penalty has been imposed, and individual appraisers who have been disqualified; and (b) the name, mailing address, representative capacity (family member; general partner; full-time employee or officer of a corporation, association, or organized group; full-time employee of a trust, receivership, guardianship, or estate; officer or regular employee of a government unit; an individual representing a taxpayer outside the United States; or unenrolled return preparer), the fact of the denial of eligibility for limited practice, effective dates, and information about the conduct that gave rise to the denial pertaining to individuals who have been denied eligibility to engage in limited practice before the IRS pursuant to 31 CFR part 10.

(9) Make available for public inspection or otherwise disclose to the general public: The name, mailing address, professional designation or representative capacity, the fact of being enjoined from representing taxpayers before the IRS, the scope of the injunction, effective dates, and information about the conduct that gave rise to the injunction pertaining to individuals who have been enjoined by any Federal court from representing taxpayers before the IRS.

(10) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars

and certified public accountancy boards, to assist such authorities, agencies, organizations, or associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(11) Disclose upon written request to a member of the public who has submitted to OPR written information concerning potential violations of the regulations governing practice before the IRS: (a) That OPR is currently investigating or evaluating the information; (b) that OPR has determined that no action will be taken, because jurisdiction is lacking, because a disciplinary proceeding would be time-barred, or because the information does not constitute actionable violations of the regulations; (c) that OPR has determined that the reported conduct does not warrant a censure, suspension, or disbarment; and (d) if applicable, the name of the authority, agency, organization, or association or Department of the Treasury or IRS office to which OPR has referred the information.

(12) Disclose to the Office of Personnel Management the identity and status of disciplinary cases in order for the Office of Personnel Management to process requests for assignment of administrative law judges employed by other Federal agencies to conduct disciplinary proceedings.

(13) Disclose information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

(14) Disclose information to appropriate agencies, entities, and persons when (a) the IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

#### **POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

##### **STORAGE:**

Paper records and electronic media.

##### **RETRIEVABILITY:**

By individual's name, social security number (SSN) (where available), or complaint number pertaining to a disciplinary proceeding. Non-unique names will be distinguished by addresses.

##### **SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information Technology (IT) Security, and IRM 1.16, Physical Security Program.

##### **RETENTION AND DISPOSAL:**

Records are retained in accordance IRM 1.15, Records Management.

##### **SYSTEM MANAGER(S) AND ADDRESS:**

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 20224.

##### **NOTIFICATION PROCEDURES:**

This system of records may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

##### **RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

##### **CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Records Access Procedures" above.

##### **RECORD SOURCE CATEGORIES:**

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, or bodies; professional authorities, agencies, organizations, or associations; state tax agencies; Treasury Department records; and public records.

##### **EXEMPTIONS CLAIMED FOR THE SYSTEM:**

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

**TREASURY/IRS 37.009****SYSTEM NAME:**

Enrolled Agent and Enrolled Retirement Plan Agent Records—Treasury/IRS.

**SYSTEM LOCATION:**

Office of Professional Responsibility (OPR), Internal Revenue Service (IRS), Washington, DC; Detroit Computing Center, Detroit, Michigan; Martinsburg, West Virginia, and Memphis, Tennessee.

**CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:**

Individuals currently or formerly enrolled to practice before the IRS; applicants for enrollment to practice before the IRS, including those who have appealed denial of applications for enrollment; and candidates for enrollment examinations.

**CATEGORIES OF RECORDS IN THE SYSTEM:**

Applications for enrollment to practice before the IRS; records pertaining to OPR's investigation and evaluation of eligibility for enrollment; appeals from denials of applications for enrollment (and related records); records relating to enrollment examinations, including candidate applications, answer sheets, and examination scores; applications for renewal of enrollment, including information on continuing professional education; and administrative records pertaining to enrollment status, including current status, dates of enrollment, dates of renewal, and dates of resignation or termination.

**AUTHORITY FOR MAINTENANCE OF THE SYSTEM:**

5 U.S.C. 301, 26 U.S.C. 7801 and 7803, and 31 U.S.C. 330.

**PURPOSE(S):**

To administer the enrollment program under the regulations governing practice before the IRS, which are set out at 31 CFR part 10 and are published in pamphlet form as Treasury Department Circular No. 230; to make available to the general public sufficient information to assist taxpayers in locating enrolled individuals and in accurately verifying individuals' enrollment status; to assist public, quasi-public, or private professional authorities, agencies, organizations, and associations and other law enforcement and regulatory authorities in the performance of their duties in connection with the administration and maintenance of standards of integrity, conduct, and discipline; and to assist state tax agencies in their efforts to ensure compliance with ethical rules and

standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

**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. All other records may be used as described below if the IRS deems the purpose of the disclosure to be compatible with the purpose for which the IRS collected the records and no privilege is asserted:

(1) Disclose information to the Department of Justice when seeking legal advice or for use in any proceeding, or in preparation for any proceeding, when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS determines that the information is relevant and necessary to the proceeding or advice sought.

(2) Disclose information during a proceeding before a court, administrative tribunal, or other adjudicative body when: (a) The IRS or any component thereof; (b) any IRS employee in his or her official capacity; (c) any IRS employee in his or her individual capacity if the IRS or the Department of Justice has agreed to provide representation for the employee; or (d) the United States is a party to, has an interest in, or is likely to be affected by, the proceeding; and the IRS or the Department of Justice determines that the information is relevant and necessary to the proceeding. Information may be disclosed to the adjudicative body to resolve issues of relevancy, necessity, or privilege pertaining to the information.

(3) Disclose information to a Federal, state, local, tribal, or foreign agency, or other public authority, which has requested information relevant or necessary to hiring or retaining an employee or to issuing, or continuing, a contract, security clearance, license, grant, or other benefit.

(4) Disclose information to a Federal, state, local, tribal, or foreign agency or other public authority responsible for implementing or enforcing, or for investigating or prosecuting, the violation of a statute, rule, regulation, order, or license when a record on its face, or in conjunction with other

records, indicates a violation or potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

(5) Disclose information to a contractor to the extent necessary to perform the contract.

(6) Disclose information to third parties during the course of an investigation to the extent deemed necessary by the IRS to obtain information pertinent to the investigation.

(7) Make available for public inspection or otherwise disclose to the general public the name, enrollment number, and enrollment status (active, inactive, inactive retired, terminated for failure to meet the requirements for renewal of enrollment, or resigned for reasons other than in lieu of a disciplinary proceeding being instituted or continued, including effective dates), as well as the mailing address, company or firm name, telephone number, fax number, e-mail address, and Web site address, pertaining to individuals who are, or were, enrolled to practice before the IRS.

(8) Disclose information to a public, quasi-public, or private professional authority, agency, organization, or association, which individuals covered by this system of records may be licensed by, subject to the jurisdiction of, a member of, or affiliated with, including but not limited to state bars and certified public accountancy boards, to assist such authorities, agencies, organizations, or associations in meeting their responsibilities in connection with the administration and maintenance of standards of integrity, conduct, and discipline.

(9) Disclose information to a state tax agency for tax administration purposes, including the agency's efforts to ensure compliance with ethical rules and standards of conduct by individuals authorized to practice or individuals who seek permission to practice before the agency.

(10) Disclose information to appropriate agencies, entities, and persons when (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely

upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the IRS' efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

**POLICIES AND PRACTICES FOR STORING, RETRIEVING, ACCESSING, RETAINING, AND DISPOSING OF RECORDS IN THE SYSTEM:**

**STORAGE:**

Paper records and electronic media.

**RETRIEVABILITY:**

By individual's name (including other names used), social security number (SSN) (where available), enrollment examination candidate number, enrollment application control number, enrollment number, or street address. Non-unique names will be distinguished by addresses.

**SAFEGUARDS:**

Access controls are not less than those published in IRM 10.8, Information

Technology (IT) Security, and IRM 1.16, Physical Security Program.

**RETENTION AND DISPOSAL:**

Records are retained in accordance with IRM 1.15, Records Management.

**SYSTEM MANAGER(S) AND ADDRESS:**

Director, Office of Professional Responsibility, SE:OPR, 1111 Constitution Avenue, NW., Washington, DC 20224.

**NOTIFICATION PROCEDURES:**

This system may not be accessed for purposes of determining whether the system contains a record pertaining to a particular individual; the records are exempt under 5 U.S.C. 552a(k)(2).

**RECORD ACCESS PROCEDURES:**

This system may not be accessed for purposes of inspection or in order to contest the content of records; the records are exempt under 5 U.S.C. 552a(k)(2).

**CONTESTING RECORD PROCEDURES:**

26 U.S.C. 7852(e) prohibits Privacy Act amendment of tax records. Other records are exempt from contest as stated in "Record Access Procedures" above.

**RECORD SOURCE CATEGORIES:**

Individuals covered by this system of records; witnesses; Federal or state courts, agencies, or bodies; professional authorities, agencies, organizations, or associations; state tax agencies; Treasury Department records; and public records.

**EXEMPTIONS CLAIMED FOR THE SYSTEM:**

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

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