



Privacy Act of 1974; System of Records

AGENCY: 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”) proposes to modify a current Treasury system of records titled, “Treasury Fiscal Service Systems.”

DATES: Submit comments on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE **FEDERAL REGISTER**]. The modification will be applicable on [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE **FEDERAL REGISTER**] 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 questions regarding 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, as amended (5 U.S.C. 552a), the Department of the Treasury (Treasury), proposes to modify a

system of records notice, 81 FR 78266, relating to the Treasury system of records titled, “Department of the Treasury, Treasury Fiscal Service Systems.”

Treasury is modifying its system of records notice referenced in the original notice (81 FR 78266) to add a new authority, the Tax Cuts and Jobs Act, 26 CFR 1.6050X-1(a)(3). This new authority will add a new category of individuals, a new category of records, an additional purpose, and an additional routine use to the SORN. This Act mandates Treasury to collect Tax Identification Numbers (TIN) from those against whom Treasury has assessed certain penalties or fines. Treasury collects TINs to comply with the statutory requirement to file form 1098-F related to certain fines, penalties and other amounts, with payors and the Internal Revenue Service (IRS) in accordance with 26 U.S.C. 6050X and 26 CFR 1.6050X-1(a)(3).

Additionally, Treasury is modifying this SORN to add three new routine uses. Two of these routine uses will allow Treasury to share information with Federal agencies, entities, and persons for suspected, confirmed, or mitigating breaches. The additional routine use is to share information with National Archives and Records Administration (NARA) for use in its records management inspections and its role as an Archivist under the authority of 44 U.S.C. 2904 and 2906.

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.

SYSTEM NAME AND NUMBER:

Department of the Treasury.009 – Treasury Fiscal Service Systems

SECURITY CLASSIFICATION:

Unclassified

SYSTEM LOCATION:

Department of the Treasury, 1500 Pennsylvania Ave. NW., Washington, DC 20220. The locations at which the system is maintained by Treasury components and their associated field offices are:

(1) Departmental Offices (DO):

- a. The Office of Inspector General (OIG): 740 15th Street NW., Washington, DC 20220.
- b. Treasury Inspector General for Tax Administration (TIGTA): 1125 15th Street NW., Suite 700A, Washington, DC 20005.
- c. Special Inspector General for the Troubled Asset Relief Program (SIGTARP), 1801 L. Street NW., Washington, DC 20220.
- d. Community Development Financial Institutions Fund (CDFI): 601 13th Street NW., Suite 200 South, Washington, DC 20005.
- e. Federal Financing Bank (FFB): 1500 Pennsylvania Avenue NW., South Court One, Washington, DC 20220.
- f. Office of International Affairs (IA): 1500 Pennsylvania Avenue NW., Room 5441D, Washington, DC 20220.
- g. Treasury Forfeiture Fund: 740 15th Street NW., Suite 700, Washington, DC 20220.
- h. Treasury Franchise Fund: Avery Street Building, 320 Avery Street, Parkersburg, WV 26101.

(2) Alcohol and Tobacco Tax and Trade Bureau (TTB): 1310 G St. NW., Washington, DC 20220.

(3) Office of the Comptroller of the Currency (OCC): 400 7th Street SW., Washington, DC 20024.

(4) Bureau of Engraving and Printing (BEP): 14th & C Streets SW., Washington, DC 20228.

(5) Fiscal Service (FS): 401 14th Street SW., Washington, DC 20227.

(6) Internal Revenue Service (IRS): 1111 Constitution Avenue NW., Washington, DC 20224.

(7) United States Mint (MINT): 801 9th Street NW., Washington, DC 20220.

(8) Financial Crimes Enforcement Network (FinCEN), Vienna, VA 22183-0039.

SYSTEM MANAGER(S):

(1) DO:

a. OIG: Assistant Inspector General for Management, 740 15th St. NW., Suite 510, Washington, DC 20220.

b. TIGTA: Director, Finance and Accountability, 1125 15th Street NW., Suite 700A, Washington, DC 20005.

c. SIGTARP: Chief Financial Officer, 1801 L Street NW., Washington, DC 20220.

d. CDFI Fund: Deputy Director for Management/CFO, 601 13th Street NW., Suite 200 South, Washington, DC 20005.

e. FFB: Chief Financial Officer, 1500 Pennsylvania Avenue NW., South Court One, Washington, DC 20220.

f. IA: Deputy Senior Director, Business Operations, 1500 Pennsylvania Avenue NW., Room 5127A, Washington, DC 20220.

g. Treasury Forfeiture Fund: Assistant Director for Financial Management/CFO, 740 15th Street NW., Suite 700, Washington, DC 20220.

h. Treasury Franchise Fund: Director, Division of Franchise Services, Bureau of the Public Debt, 320 Avery Street, Parkersburg, WV 26101.

(2) TTB: Alcohol and Tobacco Tax and Trade Bureau: 1310 G St. NW., Washington, DC 20220.

(3) IRS: Chief Financial Officer, Internal Revenue Service, 1111 Constitution Avenue NW., Room 3013, Washington, DC 20224.

(4) OCC:

a. Chief Financial Officer, Comptroller of the Currency, 400 7th Street SW., Washington, DC 20024.

b. Chief Counsel's Office, 400 7th Street SW., Washington DC 20024.

(5) BEP: Chief Financial Officer, Bureau of Engraving and Printing, 14th and C Streets NW., Room 113M, Washington, DC 20228.

(6) FS: Chief Financial Officer, Financial Management Service, 3700 East West Highway, Room 106A, Hyattsville, MD 20782.

(7) Mint: Chief Financial Officer, United States Mint, 801 9th Street NW., 7th Floor, Washington, DC 20220.

(8) FinCEN: Director, P. O. Box 39, Vienna, VA 22183-0039.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

31 U.S.C. 3512, 31 U.S.C. 3711, 31 U.S.C. 3721, 5 U.S.C. 5701 *et seq.*, 5 U.S.C. 4111(b), Public Law 97-365, 26 U.S.C. 6103(m)(2), 5 U.S.C. 5514, 31 U.S.C. 3716, 31 U.S.C. 321, 5 U.S.C. 301, 5 U.S.C. 4101 *et seq.*, 41 CFR parts 301-304, E.O. 11348, E.O. 9397, Treasury Order 140-01 and 26 CFR 1.6050X-1(a)(3).

PURPOSE(S) OF THE SYSTEM:

The Treasury Integrated Financial Management and Revenue System is to account for and control appropriated resources; maintain accounting and financial information associated with the normal operations of government organizations such as billing and follow-up, for paying creditors, to account for goods and services provided and received, to account for monies paid and received, process travel authorizations and claims, process training claims, and process employee claims for lost or damaged property, and for certain tax purposes. The records management and statistical analysis subsystems provide a data source for the production of reports, statistical surveys, documentation and studies required for integrated internal management reporting of costs associated with the Department's operation.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

(1) Current and former Treasury employees, non-Treasury personnel on detail to the Department, current and former vendors, all debtors including employees or former employees; (2) persons

paying for goods or services, returning overpayment or otherwise delivering cash; (3) individuals, private institutions and business entities who are currently doing business with, or who have previously conducted business with the Department of the Treasury to provide various goods and services; (4) individuals who are now or were previously involved in tort claims with Treasury; (5) individuals who are now or have previously been involved in payments (accounts receivable/revenue) with Treasury; (6) individuals who have been recipients of awards; and (7) individuals who have been assessed with certain fines or penalties. Only records reflecting personal information are subject to the Privacy Act. The system also contains records concerning corporations, other business entities, and organizations whose records are not subject to the Privacy Act.

CATEGORIES OF RECORDS IN THE SYSTEM:

The financial systems used by the Treasury components to collect, maintain and disseminate information include the following types of records: Routine billing, payment, property accountability, and travel information used in accounting and financial processing; information related to certain fines and penalties for tax reporting purposes; administrative claims by employees for lost or damaged property; administrative accounting documents, such as relocation documents, purchase orders, vendor invoices, checks, reimbursement documents, transaction amounts, goods and services descriptions, returned overpayments, or otherwise delivering cash, reasons for payment and debt, travel-related documents, training records, uniform allowances, payroll information, etc., which reflect amount owed by or to an individual for payments to or receipt from business firms, private citizens and or institutions. Typically, these documents include the individual's name, social security number, address, amounts of fines or penalties, and taxpayer identification number. Records in the system also include employment data, payroll data, position and pay data.

RECORD SOURCE CATEGORIES

Individuals, private firms, other government agencies, contractors, documents submitted to or received from a budget, accounting, travel, training, or other office maintaining the records in the performance of their duties.

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

In addition to those disclosures generally permitted under the Privacy Act of 1974, 5 U.S.C. 552a(b), records and/or information or portions thereof maintained as part of this system may be disclosed outside Treasury as a routine use pursuant to 5 U.S.C. 552a(b)(3) as follows:

(1) To the United States Department of Justice (“DOJ”), for the purpose of representing or providing legal advice to the Department in a proceeding before a court, adjudicative body, or other administrative body before which the Department is authorized to appear, when such proceeding involves:

(a) The Department or any component thereof;

(b) Any employee of the Department in his or her official capacity;

(c) Any employee of the Department in his or her individual capacity where DOJ or the Department has agreed to represent the employee; or

(d) The United States, when the Department determines that litigation is likely to affect the Department or any of its components; and the use of such records by the DOJ is deemed by the DOJ or the Department to be relevant and necessary to the litigation provided that the disclosure is compatible with the purpose for which records were collected.

(2) To appropriate Federal, State, local, or foreign agencies, or other public authority 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 an indication of a violation or potential violation of civil or criminal law or regulation;

(3) 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) 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) or any component thereof, or (c) any employee of the agency in his or her official capacity, or (d) any employee of the agency in his or her individual capacity where the Department of Justice or the agency has agreed to represent the employee; or (e) 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) To a Congressional office in response to an inquiry made at the request of the individual to whom the record pertains;

(6) To the news media in accordance with guidelines contained in 28 CFR 50.2 which pertain to an agency's functions relating to civil and criminal proceedings;

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

(8) To a public or professional licensing organization when such information indicates, either by itself or in combination with other information, a violation or potential violation of professional standards, or reflects on the moral, educational, or professional qualifications of an individual who is licensed or who is seeking to become licensed;

(9) To a contractor for the purpose of compiling, organizing, analyzing, programming, processing, or otherwise refining records subject to the same limitations applicable to U.S. Department of the Treasury officers and employees under the Privacy Act;

(10) 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;

(11) Through a computer matching program, information on individuals owing debts to the Department of the Treasury, or any of its components, to other Federal agencies for the purpose of determining whether the debtor is a Federal employee or retiree receiving payments which may be used to collect the debt through administrative or salary offset;

(12) To other Federal agencies to effect salary or administrative offset for the purpose of collecting debts, except that addresses obtained from the IRS shall not be disclosed to other agencies;

(13) To disclose information to a consumer reporting agency, including mailing addresses obtained from the Internal Revenue Service, to obtain credit reports;

(14) To a debt collection agency, including mailing addresses obtained from the Internal Revenue Service, for debt collection services;

(15) To unions recognized as exclusive bargaining representatives under the Civil Service Reform Act of 1978, 5 U.S.C. 7111 and 7114, the Merit Systems Protection Board, arbitrators, the Federal Labor Relations Authority, and other parties responsible for the administration of the Federal labor-management program for the purpose of processing any corrective actions, or grievances, or conducting administrative hearings or appeals, or if needed in the performance of other authorized duties;

(16) To a public or professional auditing organization for the purpose of conducting financial audit and/or compliance audits;

(17) To a student participating in a Treasury student volunteer program, where such disclosure is necessary to support program functions of Treasury, and

(18) To insurance companies or other appropriate third parties, including common carriers and warehousemen, in the course of settling an employee's claim for lost or damaged property filed with the Department.

(19) To appropriate agencies, entities, and person when (1) the Department of the Treasury suspects or has confirmed that there has been a breach of the system of records; (2) the Department of the Treasury 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 (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 efforts to respond to the suspected or confirmed breach or to prevent, minimize, or remedy such harm.

(20) To another Federal agency or Federal entity, when the Department of the Treasury 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.(21) The National Archives and Records Administration (“NARA”) for use in its records management inspections and its role as an Archivist under the authority of 44 U.S.C. 2904 and 2906.

(22) To the IRS for any applicable tax reporting purposes.

Disclosure to Consumer Reporting Agencies

Disclosures made pursuant to 5 U.S.C. 552a(b)(12): Debt information concerning a government claim against an individual may be furnished in accordance with 5 U.S.C. 552a(b)(12) and section 3 of the Debt Collection Act of 1982 (Pub. L. 97-365) to consumer reporting agencies to encourage repayment of an overdue debt.

POLICIES AND PRACTICES FOR STORAGE OF RECORDS:

Paper, microform, and electronic media.

POLICIES AND PRACTICES FOR RETRIEVAL OF RECORDS:

Name, social security number, vendor ID number, TIN, and document number (travel form, training form, purchase order, check, invoice, etc.).

POLICIES AND PRACTICES FOR RETENTION AND DISPOSAL OF RECORDS:

Record maintenance and disposal is in accordance with National Archives and Records Administration retention schedules, and any supplemental guidance issued by individual components.

ADMINISTRATIVE, TECHNICAL, AND PHYSICAL SAFEGUARDS:

Protection and control of sensitive but unclassified (SBU) records in this system is in accordance with TD P 71-10, Department of the Treasury Security Manual, and any supplemental guidance issued by individual components.

RECORD ACCESS PROCEDURES:

See "Notification Procedure" below.

CONTESTING RECORD PROCEDURES:

See "Notification Procedure" 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, appendices A-M. Requests for information and specific guidance on where to send requests for records may be addressed to: Privacy Act Request, DO, Director, Disclosure Services Department of the Treasury, 1500 Pennsylvania Avenue NW., Washington, DC 20220.

EXEMPTIONS PROMULGATED FOR THE SYSTEM:

None.

HISTORY: Notice of this system of records was last published in full in the Federal Register on November 7, 2016 (81 FR 78266) as the Department of the Treasury .009 - Treasury Fiscal Service Systems.

