DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of alterations to an existing Privacy Act system of records.

SUMMARY: The Treasury Department, Internal Revenue Service, gives notice of proposed alterations to Treasury/IRS 00.333—Third Party Contact Records, which is subject to the Privacy Act of 1974, 5 U.S.C. 552A, as amended.

EFFECTIVE DATE: November 24, 2000. **FOR FURTHER INFORMATION CONTACT:**

Harry Manaka, National Director, Collection Field Operations, Room 7238, 1111 Constitution Avenue, NW., Washington, DC 20224. Telephone number (202) 622–5110.

SUPPLEMENTARY INFORMATION: The Internal Revenue Service is removing "fact of reprisal determination records" from the system of records Treasury/IRS 00.333—Third Party Contact Records.

The reprisal determination records will be included in the "Categories of records" for the proposed new system of records entitled "Third Party Contact Reprisal Records—Treasury/IRS 00.334." The change will allow the IRS to withhold the information that there was a reprisal determination because there is a proposed (k)(2) exemption for the Third Party Contact Reprisal Records. Withholding such information will protect the third party contact and others from situations where the taxpayer could initiate reprisal by guessing the identity of the third party contact or incorrectly identifying somebody the taxpayer believes was the third party contact. Also, under the heading "Retrievability," we are clarifying that records may be retrieved by taxpayer name control.

The system notice was last published in its entirety in the **Federal Register**, Vol. 64, page 32095, on June 15, 1999. The changes to the system of records are not within the purview of subsection (r) of the Privacy Act of 1974, as amended, which requires the submission of a new or altered system report. For the reasons

set forth in this preamble, the IRS proposes to amend its system of records Treasury/IRS 00.333 as set forth below.

Dated: August 29, 2000.

W. Earl Wright, Jr.,

Chief Management and Administrative Programs Officer.

Treasury/IRS 00.333

SYSTEM NAME:

Third Party Contact Records—Treasury/IRS.

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CATEGORIES OF RECORDS IN THE SYSTEM:

Description of Change: Delete "fact of reprisal determination".

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RETRIEVABILITY: * * *

Description of Change: After "By taxpayer identification number (social security number or employer identification number)" insert the following: "and taxpayer name control."

[FR Doc. 00–27415 Filed 10–24–00; 8:45 am]
BILLING CODE 4810–01–P