

Circular 570, published on July 1, 2005, is hereby amended to read \$22,593,000.

Federal bond-approving officers should annotate their reference copies of the Treasury Circular 570, 2005 Revision, at 70 FR 38544 to reflect this change, effective today.

The Circular may be viewed and downloaded through the Internet at <http://www.fms.treas.gov/c570>. A hard copy may be purchased from the Government Printing Office (GPO), Subscription Service, Washington, DC, telephone (202) 512-1800. When ordering the Circular from GPO, use the following stock number: 769-004-05219-0.

Questions concerning this notice may be directed to the U.S. Department of the Treasury, Financial Management Service, Financial Accounting and Services Division, Surety Bond Branch, 3700 East-West Highway, Room 6F01, Hyattsville, MD 20782.

Dated: January 31, 2006.

Vivian L. Cooper,

Director, Financial Accounting and Services Division, Financial Management Service.

[FR Doc. 06-1229 Filed 2-9-06; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

Privacy Act of 1974, as Amended; System of Records

AGENCY: Internal Revenue Service, Treasury.

ACTION: Notice of Proposed New Privacy Act System of Records.

SUMMARY: In accordance with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a, the Department of Treasury, Internal Revenue Service, gives notice of a proposed new system of records entitled Volunteer Records.

DATES: Comments must be received no later than March 13, 2006. This new system of records will be effective March 22, 2006 unless the IRS receives comments which would result in a contrary determination.

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 made available for inspection and copying upon request in the Freedom of Information Reading Room (1621), at the above address.

FOR FURTHER INFORMATION CONTACT:

Doris Gunkel, Tax Analyst,
W:CARE:SPEC, 602-207-8249, 210 E.

Earl Dr. MS 4779 PHX, Phoenix, AZ 85012.

SUPPLEMENTARY INFORMATION: A primary IRS goal is to increase our activities with individuals and organizations that provide free pre-filing tax assistance to taxpayers. Providing taxpayers increased assistance before returns are filed promotes the elimination of errors. Reduction of errors will increase taxpayer satisfaction and increase IRS efficiency. As part of an effort to obtain maximum value from limited resources, IRS will use the information in the proposed system to improve management of free tax assistance programs providing volunteer services. Information about Volunteer Return Preparation Program sites will enable the IRS to strategically place individuals and organizations to provide the widest variety of skills that taxpayers may need in a particular location.

The system will contain names, addresses, telephone numbers, e-mail addresses, qualifications, and levels of training of individual volunteers. Site reviews/evaluations, along with volunteer qualification and training, will be used to measure what makes a site successful. Records of guidance, assistance, and resources provided by IRS to individuals and organizations that volunteer their services to help taxpayers as a result of site reviews/evaluations will also be maintained. The proposed system of records will enable IRS to improve volunteer service to taxpayers.

The system will include records that are now covered by Treasury/IRS 10.007 SPEC Taxpayer Assistance Reporting System (STARS). Upon implementation of the new system, Treasury/IRS 10.007 will be deleted from IRS systems of records.

The report of a new system of records, as required by 5 U.S.C. 552a(r) of the Privacy Act, has been submitted to the Committee on 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, pursuant to Appendix I to OMB Circular A-130, "Federal Agency Responsibilities for Maintaining Records About Individuals," dated November 30, 2000.

The proposed new system of records entitled Volunteer Records is published in its entirety below.

Dated: February 3, 2006.

Sandra L. Pack,

Assistant Secretary for Management and Chief Financial Officer.

Treasury/IRS 10.555

SYSTEM NAME:

Volunteer Records—Treasury/IRS.

SYSTEM LOCATION:

Wage and Investment Division offices. See IRS Appendix A for addresses.

CATEGORIES OF INDIVIDUALS COVERED BY THE SYSTEM:

Individuals who provide administrative assistance to the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs and other IRS volunteer programs; individuals who serve as intermediaries between IRS and taxpayers, such as volunteer return preparers; individual volunteers who disseminate tax-related information; individuals who have an interest in promoting tax outreach and return preparation, including tax professionals and practitioners.

CATEGORIES OF RECORDS IN THE SYSTEM:

Information on qualifications of individuals who volunteer in IRS-administered taxpayer assistance programs, including: names; addresses; phone numbers; electronic filing identification numbers (EFINs); available times to work; language skills; tax law skills; certification levels (CPA, Attorney, Enrolled Agent, etc.), and tax law training levels; ability to deliver products and services; contact information; availability for delivery of products and services; geographical coverage; resources; services provided; and inventory of software/hardware provided to the volunteer.

Similar information on individuals who serve as intermediaries and those who have interests in promoting tax outreach and return preparation. The system also contains information pertaining to reviews/evaluations of each site and other information about volunteer operations.

AUTHORITY FOR MAINTENANCE OF THE SYSTEM:

5 U.S.C. 301 and 26 U.S.C. 7801.

PURPOSE:

The system will be used to administer the IRS volunteer programs, including determining assignments of IRS resources to various volunteer programs and making recommendations for training or other quality improvement measures.

IRS will also use the information in the proposed system to better manage volunteers and programs offering

volunteer services. Information about volunteer skills will enable the IRS to strategically place volunteers to provide the widest variety of skills that taxpayers may need in a particular location.

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

The records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

(1) 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 personal capacity if the IRS or the Department of Justice (DOJ) 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 DOJ 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.

(2) Disclose information to the Department of Justice (DOJ) 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 DOJ 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 DOJ determines that the records are relevant and necessary to the proceeding or advice sought.

(3) Disclose information to a contractor, including an expert witness or a consultant, hired by the IRS to the extent necessary for the performance of a contract.

(4) Disclose information to the news media as described in the IRS Policy Statement P-1-183, News Coverage to Advance Deterrent Value of Enforcement Activities Encouraged, IRM 1.2.1.2.41.

(5) To provide information to volunteers who coordinate activities and staffing at taxpayer assistance sites.

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

STORAGE:

Paper and electronic media.

RETRIEVABILITY:

By the name of the volunteer, individual intermediary, or individual who has interest in promoting tax outreach and return preparation. Records pertaining to electronic filing capabilities may also be retrieved by the EFIN (electronic filing identification number).

SAFEGUARDS:

Access controls are not less than those published in IRM 25.10, Information Technology (IT) Security Policy and Guidance and IRM 1.16, Physical Security Program.

RETENTION AND DISPOSAL:

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

SYSTEM MANAGER AND ADDRESS:

Commissioner, Wage and Investment Division. See Appendix A for address.

NOTIFICATION PROCEDURE:

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 as in "Record Access Procedures" below.

RECORD ACCESS PROCEDURES:

Individuals seeking access to any record contained in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B. Inquiries should be addressed to the Disclosure Officer listed in appendix A serving the requester.

CONTESTING RECORD PROCEDURES:

Individuals seeking to contest content of a record in this system of records may inquire in accordance with instructions appearing at 31 CFR part 1, subpart C, appendix B.

RECORD SOURCE CATEGORIES:

Treasury employees; Federal, State, or local agencies that sponsor free financial services in coordination with IRS; taxpayers who visit these sites; and individuals and organizations that provide free tax preparation and tax-related services to these taxpayers.

EXEMPTIONS CLAIMED FOR THE SYSTEM:

None.

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