



4830-01-P

DEPARTMENT OF THE TREASURY

Office of the Secretary

31 CFR Part 1

RIN 1505-AC37

Privacy Act of 1974; Implementation

AGENCY: Internal Revenue Service, Treasury.

ACTION: Final rule.

SUMMARY: In accordance with the Privacy Act of 1974, as amended, the Department of the Treasury (Treasury) gives notice of an amendment to update its Privacy Act regulations to add an exemption from certain provisions of the Privacy Act for a system of records related to the Internal Revenue Service Return Preparer Office.

DATES: Effective date: [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

FOR FURTHER INFORMATION CONTACT: David Silverman, Management and Program Analyst, Privacy, Governmental Liaison and Disclosure, 1111 Constitution Ave., NW, Washington, DC, 20224. Phone: (202) 317-6452 (not a toll-free number).

SUPPLEMENTARY INFORMATION: On behalf of the Internal Revenue Service Treasury published a system of records notice at 76 FR 70813, November 15, 2011,

establishing a new system of records entitled “Treasury/IRS 37.111 -- Preparer Tax Identification Number Records.”

Treasury also published a proposed rule at 76 FR 71293, on November 17, 2011, that would amend 31 CFR 1.36(g)(1)(vii).

The proposed rule would exempt the new system of records (Treasury/IRS 37.111) from certain provisions of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2).

The proposed rule requested that the public submit comments to the Internal Revenue Service, Return Preparer Office, and no comments were received. Accordingly, Treasury is hereby giving notice that the system of records entitled “Treasury/IRS 37.111 -- Preparer Tax Identification Number Records” is exempt from certain provisions of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2) as set forth in the proposed rule.

This final rule is not a “significant regulatory action” under Executive Order 12866.

Pursuant to the requirements of the Regulatory Flexibility Act (RFA), 5 U.S.C. 601-612, it is hereby certified that this rule will not have significant economic impact on a substantial number of small entities. This certification is based on the fact that the final rule affects individuals and not small entities. The term “small entity” is defined to have the same meaning as the terms “small business,” “small organization,” and “small governmental jurisdiction,” as defined in the RFA.

As authorized by 5 U.S.C. 553(d)(3), Treasury finds that good cause exists for dispensing with the 30-day delay in the effective date of this rule. These regulations exempt certain investigative records maintained by Treasury from notification, access, and amendment of a record. In order to protect the confidentiality of such investigatory records Treasury finds that it is in the public interest to make these regulations effective upon publication. In addition, interested persons have had advance notice of and an opportunity to comment on the proposed rule and no comments were received.

List of Subjects in 31 CFR Part 1

Privacy.

Part 1, Subpart C of title 31 of the Code of Federal Regulations is amended as follows:

PART 1--[AMENDED]

1. The authority citation for part 1 continues to read as follows:

Authority: 5 U.S.C. 301 and 31 U.S.C. 321. Subpart A also issued under 5 U.S.C. 552 as amended. Subpart C also issued under 5 U.S.C. 552a.

2. In § 1.36, paragraph (g)(1)(vii) is amended by adding an entry for “IRS 37.111” to the table in numerical order to read as follows:

§1.36 Systems exempt in whole or in part from provisions of 5 U.S.C. 552a and this part.

(g) * * *

(1) * * *

(vii) * * *

Number

Name of system

* * * * *

IRS 37.111.....Preparer Tax Identification Number Records

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Dated: February 23, 2015.

Helen Goff Foster,

Deputy Assistant Secretary for Privacy, Transparency, and Records.

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