

**Exhibit [1.3] 15-2 (08/19/98)
List of Systems of Records**

Number	Status	Name and Remarks	Exemptions	ADP Code
00.001	Current	"Correspondence Files and Correspondence Control Files" includes former systems 42.002 and 42.005	None	751
00.002	Current	"Correspondence Files/Inquiries About Enforcement Activities	(k)(2)	752
00.003	Current	Taxpayer Feedback Survey		
10.001	Current	"Biographical Files"	None	N/A
10.002	Superseded	"By-Line Files" included in 10.004	None	N/A
10.003	Superseded	"Intelligence Clips" included in 10.004	None	N/A
10.004	Current	"Subject Files" includes former systems 10.002, 10.003, and 10.005	None	N/A
10.005	Superseded	"Tax Case Files" included in 10.004	None	N/A
10.006	Obsolete	"Technical Information Release Mailing List" no longer exists	None	N/A
10.007	Obsolete	"Public Speaking and Other Public Appearances" not retrievable by any individual identifier	None	N/A
21.001	Current	"Tax Administration Advisors Resources File" formerly "Personal Data on Official Contacts" , 30.001	None	N/A
22.001	Obsolete	"Actuary Mailing File" entrepreneurial information not subject to Privacy Act	None	100
22.002	Obsolete	"Airways Use Tax Registrant Data" not subject to the Privacy Act.	None	101
22.003	Current	"Annual Listing of Undelivered Refund Checks"	None	102
22.004	Superseded	"Audit Control Files" redesignated 24.004 and renamed "Audit Trail File"	None	103
22.005	Superseded	"Audit Underreporter Case File" redesignated 42.029	(k)(2)	104
22.011	Current	"File of Erroneous Refunds"	None	105
22.012	Superseded	"Collection Case File" now in 22.061	(k)(2)	106
22.013	Superseded	"Combined Account Number File" redesignated 24.013	None	107
22.014	Superseded	"Discriminant Function File" redesignated 24.014	(k)(2)	108

22.017	Superseded	"Employer Inquiry Look-Up For TDA Inquiries" redesignated 24.017	None	109
22.024	Superseded	"Form 1042 Index Register" included in 22.026	None	110
22.025	Superseded	"Form 1042 Name Directory" included in 22.026	None	111
22.026	Current	"Form 1042S Index by Name of Recipient" includes former systems 22.024 and 22.025	None	112
22.027	Current	"Foreign Information System" includes former system 49.004	None	113
22.028	Superseded	"IDRS Security Profile System" redesignated 24.028	None	114
22.029	Superseded	"Individual Account Number File" redesignated 24.029	None	115
22.030	Superseded	"Individual Master File" redesignated 24.030	None	116
22.031	Superseded	"Individual Master File Change and Adjustment Document File" included in 22.034	None	117
22.032	Current	"Individual Microfilm Retention Register" includes former systems 22.033, 22.048, and 22.049 formerly "Individual Master File Microfilm Retention Register"	None	118
22.033	Superseded	"Individual Master File, 608 and 388 Microfilm Retention Register" included in 22.032	None	119
22.034	Current	"Individual Returns Files, Adjustments and Miscellaneous Documents File" includes former systems 22.031, 22.039, 22.042, 22.047, 22.050, 22.051, and 22.053 formerly "Individual Returns Files"	None	120
22.036	Superseded	"Interest Equalization Tax Forms File" included in 22.034	None	121
22.037	Superseded	"IRS Employee Delinquency Notice List" included in 36.003 or other systems	None	122
22.039	Superseded	"Miscellaneous Form Files" included in 22.034	None	123
22.040	Obsolete	"Multiple Refund File" if any records exist, they are included in other systems	(k)(2)	124
22.042	Superseded	"Penalty Case File" included in 22.034, 24.030, or other systems	None	125
		"Potential Refund Litigation Case		

22.043	Current	Files"	None	126
22.044	Current	"P.O.W.-M.I.A. Reference File"	None	127
22.046	Superseded	"Residual Master File" redesignated 24.046	None	128
22.047	Superseded	"Residual Master File Change and Adjustment Document File" included in 22.034	None	130
22.048	Superseded	"Residual Master File Microfilm Retention Register" included in 22.032	None	131
22.049	Superseded	"Residual Master File Transaction Codes 608 and 388 Microfilm Retention Register" included in 22.032	None	132
22.050	Superseded	"Residual Returns Files" included in 22.034	None	133
22.051	Superseded	"Return of Initial Excise Taxes on Private Foundations, Foundations Managers, and Disqualified Persons File" included in 22.034	None	134
22.052	Obsolete	"Social Security Administration's Daily Search File" renamed "Social Security Administrations Current Earnings File" not subject to Privacy Act--information cannot be retrieved	None	135
22.053	Superseded	"Statistics of Income Individual Selection Sheet" included in 22.034 and 24.030	None	136
22.054	Current	"Subsidiary Accounting Files"	None	137
22.055	Obsolete	"Tax Practitioner, Extension of Time Card File" entrepreneurial information not subject to Privacy Act	None	138
22.056	Obsolete	"Tax Practitioner Mail File" entrepreneurial information not subject to Privacy Act	None	139
22.057	Superseded	"Taxpayer Delinquent Investigation Notice File" redesignated 24.057	(k)(2)	140
22.058	Obsolete	"Tentative Carryback Allowance File"	None	141
22.059	Current	"Unidentified Remittance File"	None	142
22.060	Current	"Unit Ledger Cards"	None	143
22.061	Current	"Wage and Information Returns Processing (IRP) File" formerly "Wage and Information Document (WAID) File" includes former system 24.017	(k)(2)	144

24.004	Superseded	"Audit Trail File" formerly 22.004 "Audit Control Files" redesignated 34.017	None	103
24.013	Current	"Combined Account Number File" formerly 22.013	None	107
24.014	Superseded	"Discriminant Function File" formerly 22.014 redesignated 42.030	(k)(2)	108
24.017	Superseded	"Employer Inquiry Look-Up for TDA Inquiry" formerly 22.017, now under 22.061	None	109
24.028	Superseded	"IDRS Security Profile System" formerly 22.028 now redesignated 34.018	None	114
24.029	Current	"Individual Account Number File" formerly 22.029	None	115
24.030	Current	"Individual Master File (IMF)" includes information from 22.042 and 22.053; formerly named "Individual Account Number File" ; formerly numbered 22.030	None	116
24.046	Current	"Business Master File (BMF): Returns and Information Processing" formerly 22.046	None	128
24.057	Superseded	"Taxpayer Delinquent Investigation Notice File" formerly 22.057, now in 24.030 and 24.046	(k)(2)	140
24.070	Current	Debtor Master File	None	146
26.001	Current	"Acquired Property Records"	(k)(2)	200
26.002	Superseded	"Adjustment and Payment Tracer Files" included in 26.019	(k)(2)	201
26.003	Superseded	"Collateral Files" included in 26.019	(k)(2)	202
26.005	Obsolete	"File of Persons Making Threats of Force or Forcible Assaults"	(k)(2)	204
26.006	Current	"Form 2209 Courtesy Investigations"	(k)(2)	205
26.007	Superseded	"Form 2990 Miscellaneous Investigations" now in 26.006	(k)(2)	206
26.008	Current	"IRS and Treasury Employee Delinquency"	(k)(2)	207
26.009	Current	"Lien Files (Open and Closed)"	None	208
26.010	Current	"Lists of Prospective Bidders at Internal Revenue Sales of Seized Property"	None	209
26.011	Current	"Litigation Case Files"	(k)(2)	210
26.012	Current	"Offer in Compromise (OIC) File"	(k)(2)	211

26.013	Current	"100-Percent Penalty Cases"	(k)(2)	212
26.014	Current	"Record 21, Record of Seizure and Sale of Real Property"	None	213
26.015	Obsolete	"Records Being Maintained at the Request of Congressional Committees" system no longer exists--normal disposition has been resumed for records formerly retained by this system	(k)(2)	214
26.016	Current	"Returns Compliance Programs"	(k)(2)	215
26.017	Superseded	"Seized Property Records" included in 26.019	(k)(2)	216
26.018	Superseded	"Tax Collection Waiver Form 900 Files" included in 26.019	(k)(2)	217
26.019	Current	"TDA (Taxpayer Delinquent Accounts)" includes former systems 26.002, 26.003, 26.017, and 26.018	(k)(2)	218
26.020	Current	"TDI (Taxpayer Delinquency Investigation) Files"	(k)(2)	219
26.021	Current	"Transferee Files"	(k)(2)	220
26.022	Current	"Delinquency Prevention Programs"	(k)(2)	221
26.023	Superseded	"Defunct Special Service Staff File Being Retained Because of Congressional Directive" redesignated 48.008	None	222
30.001	Superseded	"Personal Data on Official Contacts" redesignated 21.001 includes former system 30.002	None	N/A
30.002	Superseded	"Employee Administrative Files" included in 30.001 which was redesignated 21.001	None	N/A
30.003	Current	"Requests for Printed Tax Materials Including Lists"	None	N/A
30.004	Current	"Security Violations"	None	N/A
30.005	Superseded	"Accident Investigation Files System" included in 36.003	None	N/A
32.001	Current	"Travel Expense Record"	None	N/A
32.002	Superseded	"Payroll/Personnel System" included in 36.003	None	N/A
32.003	Current	"Schedules of Collections and Schedules of Cancelled Checks"	None	N/A
32.004	Obsolete	"Scholarship Program Cost Record"	None	N/A
34.001	Superseded	"Economic Stabilization Program Closed Case Files" redesignated 48.007 and includes former systems 34.002 and 34.008	None	N/A

34.002	Superseded	"Economic Stabilization Program Special Correspondence Files" included in 34.001 which was redesignated 48.007	None	N/A
34.003	Current	"Assignment and Accountability of Personal Property Files" includes former system 34.006	None	N/A
34.004	Superseded	"Executive Resources Information System" included in 36.003	None	N/A
34.005	Current	"Parking Space Application and Assignment"	None	N/A
34.006	Superseded	"Property Pass for Government Property" included in 34.003	None	N/A
34.007	Current	"Record of Government Books of Transportation Requests"	None	N/A
34.008	Superseded	"St. Louis District Office and Other Selected Economic Stabilization Program Closed Case Files" included in 34.001 which was redesignated 48.007	None	N/A
34.009	Current	"Safety Program Files System" includes former systems 34.010 and 34.011	None	N/A
34.010	Superseded	"Damage and Injury Claims Files System" included in 34.009	None	N/A
34.011	Superseded	"Driver Licensing Files System" included in 34.009	None	N/A
34.012	Current	"Emergency Preparedness Cadre Assignments and Alerting Rosters Files System"	None	N/A
34.013	Current	"Identification Media Files System for Employees and others Issued IRS ID" includes former system 34.015	None	N/A
34.014	Current	"Motor Vehicle Registration and Entry Pass Files System"	None	N/A
34.015	Superseded	"Personnel Identification Files System for Service Centers" included in IRS 34.013	None	N/A
34.016	Current	"Security Clearance Files System"	None	N/A
34.017	Superseded	"Audit Trail File" formerly 24.004 and previously 22.004 "Audit Control Files" included in IRS 34.018	None	103
34.018	Current	"IDRS Security File" formerly 24.028 and previously 22.028 includes former system 34.017	(k)(2)	114
		"Appeals, Grievances and		

36.001	Current	Complaints Records"	None	N/A
36.002	Current	"Employee Activity Records"	None	N/A
36.003	Current	"General Personnel and payroll Records (Official Personnel Folder and Records Related Thereto)" includes former systems 22.037, 30.005, 32.002, 34.004, and 36.006	None	N/A
36.004	Obsolete	"Labor Management Relations Records" no retrievable information subject to the Privacy Act	None	N/A
36.005	Current	"Medical Records"	None	N/A
36.006	Superseded	"Personnel Investigation Records" included in 36.003	(k)(5)	N/A
36.007	Superseded	"Research and Test Validation Records" included in 36.008	None	N/A
36.008	Current	"Recruiting, Examining and Placement Records" includes former system 36.007	(k)(5) (k)(6)	N/A
36.009	Current	"Retirement, Life Insurance and Health Benefits Records System"	None	N/A
37.001	Current	Abandoned Enrollment Applications	None	
37.002	Current	Applicant Appeal Files	(k)(2)	
37.003	Current	Closed Files containing derogatory information about individuals' practice before the IRS and files of attorneys and CPA's formerly enrolled to practice	(k)(2)	
37.004	Current	Derogatory Information (No Action)	(k)(2)	
37.005	Current	Present Suspensions and Disbarments resulting from Administrative Proceedings	(k)(2)	
37.006	Current	General Correspondence File	None	
37.007	Current	Inventory	(k)(2)	
37.008	Current	Register of Docketed Cases and Applicant Appeal	None	
37.009	Current	Resigned Enrolled Agents (action pursuant to 31 CFR Section 10.55 (b))	(k)(2)	
37.010	Current	Roster of former Enrollees	None	
37.011	Current	Present suspensions from Practice before the Internal Revenue Service	(k)(2)	
38.001	Current	"General Training Records"	None	N/A
42.001	Current	"Examination Administrative File (open and closed)" includes former	(k)(2)	400

		systems 42.018, 42.023 and 42.025		
42.002	Superseded	"Correspondence Files (Regional and District Office)" included in 00.001	None	407
42.003	Superseded	"System for Controlling Returns in Inventory and Production Data (SCRIP)" SCRIP was replaced by AIMS	(k)(2)	425
42.005	Superseded	"Correspondence Files (National Office)" included in 00.001	None	406
42.006	Obsolete	"Expropriation of Property by Cuban Government"	None	413
42.007	Obsolete	"Experts in Economic Assistance Examinations" entrepreneurial information not subject to the Privacy Act	None	412
42.008	Current	"Audit Information Management System (AIMS)" AIMS (replaced SCRIP)	(k)(2)	402
42.009	Obsolete	"Strike Force"	(j)(2)	424
42.010	Obsolete	"Enrollment and Practice Files" entrepreneurial information not subject to the Privacy Act	None	410
42.012	Current	"Partnership Control System"	(k)(2)	426
42.013	Current	"Project Files for the Uniform Application of Laws as a Result of Technical Determinations and Court Decisions"	None	421
42.014	Current	"Internal Revenue Service Employees' Returns Control Files"	None	417
42.015	Obsolete	"Open and Closed Narcotics Traffickers Files"	(j)(2)	420
42.016	Current	"Classification/Centralized Files and Scheduling Files"	(k)(2)	403
42.017	Current	"International Enforcement Program Files"	(k)(2)	418
42.018	Superseded	"Married Taxpayers Filing Separately and Multiple Files" formerly "Married Taxpayers Filing Separately Files" included in 42.001	None	419
42.019	Obsolete	"Runaway Parents List" system no longer maintained	None	423
42.020	Obsolete	"Highway Use Tax Audit Program"	None	414
42.021	Current	"Compliance Programs and Projects Files"	(k)(2)	404
		"Request and Submittal File for		

42.023	Superseded	Technical Advice, Assistance, Determination or Coordination" included in 42.001	None	422
42.024	Obsolete	"Coordinated Examinations of Large Cases Program"	(k)(2)	405
42.025	Superseded	"Appraisal and Valuation Files" included in 42.001	None	401
42.027	Current	"Data on Foreign Corporations"	None	408
42.028	Obsolete	"Identity of Taxpayers Using ADP Accounting Records and the Evaluation Thereof"	None	415
42.029	Current	Audit Underreporter Case File	(k)(2)	429
42.030	Current	Discriminate Function File (DIF)	(k)(2)	430
44.001	Current	"Appeals Case Files"	(k)(2)	451
44.002	Obsolete	"Appellate Conferee Inventory and Unit Time Report, Form 2568"	None	452
44.003	Current	"Appeals Case Data"	None	450
44.004	Current	"Artist File" formerly 80.001	None	680
44.005	Current	"Expert Witness and Fee Appraiser Files" formerly 80.002	None	682
46.001	Superseded	"Alphabetical Name File and Index" included in 46.002, 46.003, 46.009, and 46.013	(j)(2)	500
46.002	Current	"Case Management and Time Reporting System" includes former systems 46.013 and 46.014 and documents from 46.001	(j)(2)	501
46.003	Current	"Confidential Informants" includes documents from 46.001	(j)(2)	502
46.004	Current	"Controlled Accounts Open and Closed (TC 910/914/916/918)"	None	503
46.005	Current	"Electronic Surveillance File"	(j)(2)	504
46.006	Obsolete	"Information Gathering and Retrieval System" system destroyed	(j)(2)	506
46.007	Superseded	"Information Indexing System" included in 46.009	(j)(2)	507
46.008	Superseded	"Information and Correspondence Files" included in 46.009	(k)(2)	505
46.009	Current	"Centralized Evaluation and Processing of Information items CEP IIs, Criminal Investigation Div." includes documents from 46.001 includes former systems 46.007 and 46.008	(j)(2)	508
46.010	Superseded	"Joint Compliance Program" included in 46.013	(j)(2)	509

46.011	Current	"Land Trust Files"	None	510
46.012	Obsolete	"National Register" system destroyed	(j)(2)	511
46.013	Superseded	"Project Files" includes former system 46.010 and documents from 46.001 included in 46.002	(j)(2)	512
46.014	Superseded	"Project Personnel" included in 46.002	(j)(2)	513
46.015	Current	"Relocated Witnesses"	(j)(2)	514
46.016	Current	"Secret Service Details"	(j)(2)	515
46.017	Obsolete	"Special Agent Skills" no new records; former records being disposed of	None	516
46.018	Obsolete	"Strike Force Disclosure Authorization List" system no longer maintained	(j)(2)	517
46.019	Obsolete	"Tax Practitioner Files" system no longer maintained	(j)(2)	518
46.020	Obsolete	"Tax Termination File" system no longer maintained	(j)(2)	519
46.021	Obsolete	"Training Records" system no longer maintained	None	520
46.022	Current	Treasury Enforcement Communications System (TECS)"	(j)(2)	521
46.050	Current	"Automated Information Analysis System	(k)(2)	
48.001	Current	"Disclosure Records" incorporates former systems 48.002, 48.003, 48.004, 48.005 and 48.006	(k)(2)	551
48.002	Superseded	"Disclosure to Executive Department and Congressional Committees" included in 48.001	(k)(2)	552
48.003	Superseded	"Testimony of IRS Employees in Non-Tax Matters" included in 48.001	(k)(2)	555
48.004	Superseded	"Pre-Employment Tax Check for Executive Departments" included in 48.001	None	554
48.005	Superseded	"File of Freedom of Information Act Correspondence" included in 48.001	None	553
48.006	Superseded	"Disclosure Staff Control Card System" included in 48.001	None	550
48.007	Obsolete	"Economic Stabilization Program Closed Case Files" formerly 34.001 and which includes 34.002 and 34.008 Program ceased in 1974.	None	N/A

48.008	Current	"Defunct Special Service Staff File Being Retained Because of Congressional Directive" formerly 26.023	None	222
49.001	Current	"Collateral and Information Requests System"	(k)(2)	575
49.002	Current	"Competent Authority and Index Card" includes former system 49.005	(k)(2)	576
49.003	Current	"Financial Statements File"	None	577
49.004	Superseded	"Foreign Stock Ownership File" included in 22.027	None	578
49.005	Superseded	"Index Card Retrieval System" included in 49.002	None	579
49.006	Obsolete	"Manual Accounting Index of Uncollectible Accounts" no longer exists	None	580
49.007	Current	"Overseas Compliance Project System"	(k)(2)	581
49.008	Current	"Taxpayer Service Correspondence System"	None	582
50.001	Current	"Employee Plans/Exempt Organizations Correspondence Control Record" formerly "Employee Plans/Exempt Organizations Assignment Record (Form 6209)"	None	621
50.002	Obsolete	"Employee Plans/Exempt Organizations, Determination Letter Records" formerly "Employee Plan Determination Letter Records"	None	620
50.003	Current	"Employee Plans/Exempt Organizations Report of Significant Matters in Technical (M-5945)"	None	622
60.001	Current	"Assault and Threat Investigation Files"	(j)(2)	640
60.002	Current	"Bribery Investigation Files"	(j)(2)	641
60.003	Current	"Conduct Investigation Files"	(k)(2)	642
60.004	Current	"Disclosure Investigation Files"	(j)(2)	643
60.005	Current	"Enrollee Applicant Investigation Files"	None	644
60.006	Current	"Enrollee Charge Investigation Files"	(k)(2)	645
60.007	Current	"Miscellaneous Information File"	(k)(2)	646
60.008	Current	"Security, Background and Character Investigations Files"	(k)(5)	647

60.009	Current	"Special Inquiry Investigation Files"	(k)(2)	648
60.010	Current	"Tort Investigation Files"	None	649
70.001	Current	"Individual Income Tax Returns Statistics of Income"	(k)(4)	660
80.001	Superseded	"Artist File" redesignated 44.004	None	680
80.002	Superseded	"Expert Witness and Fee Appraiser Files" redesignated 44.005	None	682
80.003	Superseded	"Correspondence Control and Records" redesignated 90.017, includes former systems 80.004 and 80.005	None	681
80.004	Superseded	"Reference Index Digest Cards" included in 80.003	None	683
80.005	Superseded	"Reports of Significant Matters (Form M-5945)" included in 80.003	None	684
90.001	Current	"Chief Counsel Criminal Tax Case Files"	(j)(2)	700
90.002	Current	"Chief Counsel Disclosure Litigation Division Case Files"	(k)(2)	701
90.003	Current	"Chief Counsel General Administrative Systems"	(k)(5)	702
90.004	Current	"Chief Counsel General Legal Services Case Files"	(k)(2)	703
90.005	Current	"Chief Counsel General Litigation Case Files"	(k)(2)	704
90.006	Current	"Chief Counsel Interpretative Division Case Files"	None	705
90.007	Current	"Chief Counsel Legislation and Regulations Division Correspondence and Private Bill Files"	None	706
90.008	Obsolete	"Chief Counsel Refund Litigation Division Case Files" Organizational component which maintained system has been abolished.	(k)(2)	707
90.009	Current	"Chief Counsel Tax Litigation Case Files"	(k)(2)	708
90.010	Current	"Digest Room Files Containing Briefs, Legal Opinions, and Digests of Documents Generated Internally or by the Department of Justice Relating to the Administration of the Revenue Laws"	(k)(2)	709
90.011	Current	"Employee Recruiting Files Maintained by the Operations Division"	(k)(5)	710

90.012	Obsolete	"Internal Control Records for Chief Counsel Legal Files" Controls decentralized, records, placed in many other existing systems of records	None	711
90.013	Current	"Legal Case Files of the Chief Counsel, Deputy Chief Counsel, Associate Chief Counsels (Litigation), (International), and (Technical)" formerly "Legal Case Files of the Chief Counsel Associate Chief Counsels (Tax Litigation), (General) and (Technical) and their staffs"	(k)(2)	712
90.014	Current	"Management Files Maintained by Operations Division and the Deputy Chief Counsel other than OPM, OPF" formerly "Management Files Maintained by Administrative Services Division and the Associate Chief Counsel (General) Other than the Office of Personnel Management's Official Personnel Files"	(k)(5)	713
90.015	Current	"Reference Records of the Library in the Office of Chief Counsel"	None	714
90.016	Current	"Reports and Information Retrieval Activity Computer and Microfilm Records"	(k)(2)	715
90.017	Current	"Correspondence Control and Records" includes former systems 80.003, 80.004 and 80.005	None	681

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