

Privacy Act of 1974 System of Records Notice U.S. RAILROAD RETIREMENT BOARD

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Name	RRB-8: Railroad Retirement Tax Reconciliation System (Employee Representatives)
Federal Register	<u>79 FR 58881</u>
Effective Date	December 1, 2014
System Location	U.S. Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611-20922092
Security Classification	None.
Categories of Individuals Covered by the System	Railroad employee representatives covered under the Railroad Retirement Act.
Categories of Records in the System	Form CT-2 Employee Representative's Quarterly Railroad Tax Return.
Authority for Maintenance of the System	Section 15 of the Railroad Retirement Act of 1974 (<u>45 U.S.C. §</u> 231n)
Purpose(s)	The purpose of this system is to ensure that the earnings of employee representatives reported to the Internal Revenue Service for tax purposes agree with earnings reported to the RRB for benefit payment purposes.
Routine Uses of Records Maintained in the System, Including Categories of Users and Purposes of Such Uses	a. Earnings information may be released to the Internal Revenue Service and the Treasury Department to refund excess taxes.
	b. Records may be disclosed to the Government Accountability Office for auditing purposes.
	c. Earnings information may be released to employers or former employers for correcting or reconstructing earnings records for railroad retirement, supplemental or unemployment/sickness employment tax purposes only, not to be construed as an extension of the statutory time limitation to amend such records.
Disclosure to Consumer Reporting Agencies	None.
Policies and Practices for Storing, Retrieving, Accessing, Retaining, and Disposing of Records in the System	
Storage	Paper.
Retrievability	Name.
Safeguards	Maintained in areas not accessible to the public in locking filing cabinents. Access is limited to authorizied RRB employees. Offices are locked during non-business hours. Building has 24 hour on-site security officers, closed circuit television monitoring and intrusion



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	detection systems.
Retention and Disposal	Employee's representatives' quarterly tax returns and tax reporting reconciliation file are retained for 6 years and 3 months after the period covered by the records and then are destroyed by shredding in accordance with NIST guidelines.
System Manager(s) and Address	Chief Financial Officer, U.S. Railroad Retirement Board, 844 North Rush Street, Chicago, Illinois 60611-2092.
Notification Procedure	Requests for information regarding an individual's record should be in writing addressed to the System Manager identified above, including the full name and social security number. Before information about any record is released, the System Manager may require the individual to provide proof of identity or require the requester to furnish an authorization from the individual to permit release of information.
Record Access Procedure	See Notification section above.
Contesting Record Procedure	See Notification section above.
Record Source Categories	Railroad tax reports, creditable and taxable compensation.
Exemptions Claimed for the System	None.