

ernment owned corporations and transactions in connection therewith.	1. Documents submitted by public (tax returns, information returns, claim for credit, refund, etc.). See 26 CFR 601.701, which includes final opinions in tax matters such as records of assessment, credit, refund, offers in compromise, levies, etc.).	1. Personnel practices and procedures. 2. Fiscal and budgetary procedures which do not affect public. 3. Policies with respect to tolerances, investigative techniques.	1. Personnel practices and procedures. 2. Fiscal and budgetary procedures which do not affect public. 3. Policies with respect to tolerances, investigative techniques.	1. Documents submitted by public (tax returns, information returns, claim for credit, refund, etc.). See 26 CFR 601.701, which includes final opinions in tax matters such as records of assessment, credit, refund, offers in compromise, levies, etc.).
3. Internal management.	Emergency relocation planning. This is not subject to disclosure under Executive Order No. 10501.	Revenue procedures of limited application; however, they are published in Internal Revenue Bulletin and in the technical information releases.	1. Personnel practices and procedures. 2. Fiscal and budgetary procedures which do not affect public. 3. Policies with respect to tolerances, investigative techniques.	1. Documents submitted by public (tax returns, information returns, claim for credit, refund, etc.). See 26 CFR 601.701, which includes final opinions in tax matters such as records of assessment, credit, refund, offers in compromise, levies, etc.).
Internal Revenue Service.	1. Disclosure of Federal tax returns. a. See secs. 6103, 6104, 6106, and 7213 of Internal Revenue Code, 1954, 18 U.S.C. 1905. b. 26 CFR 301.6103, 301.6104, 301.6106. 2. Information obtained by officer or employee in discharge of his official duties may not be divulged or made known by him in any manner, 26 U.S.C. 7213(b). 3. Internal management records, investigative reports and exhibits for criminal and civil prosecution.	None.	1. Employees in performing their functions. 2. Personnel matters. 3. Vacation periods. a. Transportation to be used in official travel.	See 31 CFR cum. supp. 92.22.
Bureau of the Mint.	31 CFR cum. supp. 92.23, records, files, and interpretations in general are not made available to general public.	None.	1. All material published is distributed to Bureau of Narcotics employees only.	1. Follows definition in Attorney General's Manual on Administrative Procedure Act, p. 24.
Bureau of Narcotics.	1. Criminal records and files. 2. Name of informants, sources of supply of narcotic drugs, investigations. 3. "Classified" criminal files, Executive Order No. 10501. 4. FBI identification records. 5. 26 U.S.C. 7237(e). 6. 26 U.S.C. 4773. 7. Manufacture of narcotic drugs for scientific purpose. 8. 21 U.S.C. 198 (2) and (4). 9. Furnishing State and local law officials with addicts and narcotic law offenders.	None.	1. Information deemed classified under Executive Order No. 10501. 2. Information related to security investigations, Executive Order No. 10450. 3. Security-type information. 4. Information related to narcotic law enforcement. (Any rules published are distributed to Bureau of Narcotics employees only.)	1. Follows definition in Attorney General's Manual on Administrative Procedure Act, p. 24.