

Date of Approval: **August 06, 2020**

PIA ID Number: **4828**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

EP/EO/GE AIMS Report Processing System, EARP

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

EP/EO/GE AIMS Report Processing System, EARP, PCLIA #2408

What is the approval date of the most recent PCLIA?

4/5/2017

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

TE/GE Investment Executive Steering Committee

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

System Deployment/Milestone 5

Operations & Maintenance (i.e. system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

EARP is a system used for reviewing reports that identify statistical information regarding TE/GE examinations related to Exempt Organization / Employee Plans / Government Entities (EO/EP/GE) activities. The types of information provided on the reports are: Time spent by IRS personnel (hours charged) conducting the exams. Resources assigned for each exam. Specific type of organization examined - SBU non-PII. EARP receives its data from the Audit Information Management System (AIMS). There is no direct data entry into EARP, rather the data is received from AIMS. EARP and AIMS both reside on separate mainframes. EARP is made up of several modules whereby those modules provide information for the three nontaxable entity types. There is no database associated with EARP, and data received from AIMS is stored in a flat file within one of the modules. Access to EARP is read-only and is via the reports from several modules. The error registers and some of the reports generated from those two modules contain taxpayer identification numbers (TINs), and names of organizations/examiner names.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Statistical and other research purposes

Another compelling reason for collecting the SSN

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

SSN and TIN/EIN (Employer identification number) are displayed on EARP error reports. TEGE employees analyze the element information displayed for the examined return and determine a resolution. SSNs for the accounts are not for the examination of the transaction related to the returns filed by Employee Plan Sponsors, foundation managers, disqualified persons and individuals that have prohibited transactions relating to the primary returns for TEGE. There isn't an alternative solution for use of SSNs because they identify individuals that have entered into transactions (excise tax, prohibited transactions, loans) which relate to the primary returns examined by TEGE agents.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

There isn't an alternative solution for use of SSNs because they identify individuals that have entered into transactions (excise tax, prohibited transactions, loans) which relate to the primary returns examined by TEGE agents. There is no planned mitigation strategy to eliminate the use of SSNs.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

This would include, but not limited to, type of organization, exam status.

Cite the authority for collecting SBU/PII (including SSN if relevant)

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The EIN, SSN, TIN, organization name, city/state, and examiner name are displayed on EARP error reports. This PII data, along with case specific information, allows the business unit to analyze the reason why the case was in error and not allowed to go forward to become part of the final statistics in the Management Information Reports (MIRs). If a case shows up in the error reports the business loses case accomplishment or inventory statistics. This displayed field is referenced to access other IRS systems to correct the case in error. Once corrected, it will pass all validations and the business unit will see the case tallied in their final reports the following month. Also, a limited number of EO reports list the TIN and organization name. These particular reports deal with revocations.

How is the SBU/PII verified for accuracy, timeliness and completion?

Ensuring accuracy and completeness is a result of AIMS validations that take place prior to entering the EARP programs. EARP then takes the output from AIMS and runs their data through its own validations. EARP does not manipulate any of the PII information, but it does validate certain PII fields for accuracy. The PII fields are only used as a reference field in the error reports. Regarding timeliness, EARP is a batch processing application with no user interaction. EARP is processed by scheduling computer time which is determined by the IT function. EARP generates error registers that display the PII fields monthly. The dates to run EARP are based on IRS' fiscal year AIMS cycles.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

- IRS 50.003 Tax Exempt & Government Entities (TE/GE) Reports of Significant Matters
- IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records
- IRS 50.001 Tax Exempt & Government Entities (TE/GE) Correspondence Control Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: AIMS-R
Current PCLIA: Yes
Approval Date: 9/19/2018
SA&A: Yes
ATO/IATO Date: 10/25/2019

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Returns Inventory and Classification System (RICS)

Current PCLIA: Yes

Approval Date: 3/4/2019

SA&A: Yes

ATO/IATO Date: 12/13/2019

Identify the authority

Under Internal Revenue Code sections 6001, 6011, 6057 and 6058.

For what purpose?

RICS uses EARP data to monitor examination activity.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

The information within EARP comes from another IRS System and that system's related forms. The system and its forms provide the Privacy Act Notice to individuals. EARP does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS system and its related tax forms instructions, and pursuant to 5 USC.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

The information within EARP comes from another IRS System and that system's related forms. The system and its forms provide the Privacy Act Notice to individuals. EARP does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided via the IRS system and its related tax forms instructions, and pursuant to 5 USC.

How does the system or business process ensure 'due process' regarding information access, correction and redress?

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INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Only

Developers: Read Only

How is access to SBU/PII determined and by whom?

The Systems Change Control (SCC) team in the TE/GE BSP Office determines which PII fields are to be displayed in the error registers. Business users then reference the information on the error registers to access other computer systems to correct the case in error. These Business users must submit an Online 5081 (OL5081) request to gain access to EARP and EARP error reports. TE/GE determines access based on user role and responsibilities.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

(RCS 24 Item 81-EP/EO/GE Aims Report Processing System (EARP).) All records housed in the EARP system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS IRM 1.15.24, Item 81 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. Per IRM 1.15.24, item 81 for EP/EO/GE Aims Report Processing System (EARP): -Destroy AIMS SC transaction processing file monthly. -Destroy monthly tape backup = 365 days. Up to 12 cycles of the transaction file are kept on disk per Calendar Year for back up purposes. -Destroy Fiscal Year date control files and plan data file annually. -Destroy processing files monthly - Destroy Report & Err Register print files 12 months after their creation -Destroy Backup Tape files upon retention period expiration (retentions vary between 60, 365, 450, or 1095 days depending on the data/print file content: -RICS data file backups = 60 days -Updated Master and Service Center Transaction data file backups = 365 days -Updated Master data file destroyed 12 months after creation -Report and Error Register data file backups = 450 days -Error Register and Report print file backup = 1095 days -Destroy data on (DIMF BIMF) master file when greater than 10 years, monthly.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

The EARP application is classified as a tool/batch application and therefore does not follow an audit plan. Auditing is done by the Martinsburg Mainframe Support Services and Cyber Security.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

During unit testing, testers use a Test Case Specifications form to document the requirement tested and the test results. Testers use a Peer Review Defect and Resolution reports to document results of peer review testing.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

6/9/2016

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

No