A. SYSTEM DESCRIPTION

1.   Enter the full name and acronym for the system, project, application and/or database. Electronic Federal Payment Posting System, EFPPS

2. Is this a new system? No

      2a. If **no**, is there a PIA for this system?   Yes

          If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

          Electronic Federal Payment Posting System(EFPPS) PIAMS # 1191

          Next, enter the **date** of the most recent PIA.   5/22/2015

          Indicate which of the following changes occurred to require this update (check all that apply).

No	Addition of PII
No	Conversions
No	Anonymous to Non-Anonymous
No	Significant System Management Changes
No	Significant Merging with Another System
No	New Access by IRS employees or Members of the Public
No	Addition of Commercial Data / Sources
Yes	New Interagency Use
No	Internal Flow or Collection

          Were there other system changes not listed above?   No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

No	Vision & Strategy/Milestone 0
No	Project Initiation/Milestone 1
No	Domain Architecture/Milestone 2
No	Preliminary Design/Milestone 3
No	Detailed Design/Milestone 4A
No	System Development/Milestone 4B
Yes	System Deployment/Milestone 5
No	Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

5. 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.

   The Electronic Federal Payment Posting System (EFPPS) is the IRS component of Treasury's Electronic Federal Tax Payment System (EFTPS), an electronic system for reporting and paying Federal taxes. In an effort to move tax information and funds faster, the Treasury Department Financial Management Service (FMS) has outsourced with one financial institution, referred to as a Treasury Financial Agent (TFA). The TFA uses the financial networks and banking industry standards and practices, including Automated Clearing House (ACH) procedures, to move taxpayer-initiated tax payment funds from the taxpayer's account to the Treasury General Account (TGA). The EFTPS TFA is Bank of America. Payment data and deposit information (after reconciliation with the Federal Reserve) is transmitted electronically by the TFA to the IRS EFPPS platform located at the Enterprise Computing Center - Tennessee. EFPPS applications validate, balance and format the payment data and electronically transmit the output to the Enterprise Computing Center - Martinsburg for posting to Master File. On average, EFPPS processes transactions totaling $6 billion per day, and on a peak day, EFPPS processes transactions totaling $40 billion. Annually, EFPPS processes more than $1.9 trillion in accelerated funds to the U.S. Government's account. The majority of the dollars processed comes from businesses depositing their payroll taxes, but EFPPS receipts include corporate taxes and individual 1040 payments as well. EFPPS also maintains command code EFTPS, which enables research of the EFPPS Oracle database via IDRS. The IRS EFPPS was formerly known as Electronic Federal Tax Payment System (EFTPS).

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

   6a. If **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

   If **yes**, check who the SSN (or tax identification number) is collected on.

   Yes   On Primary   Yes   On Spouse   No   On Dependent

   If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

   Yes   Social Security Number (SSN)
   Yes   Employer Identification Number (EIN)
   Yes   Individual Taxpayer Identification Number (ITIN)
   No   Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
   No   Practitioner Tax Identification Number (PTIN)

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

   The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use Social Security Numbers (SSNs), which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The EFPPS system no longer stores SSN's because it uses a web service (Negative TIN) to check SSNs.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

Selected	PII Element	On Primary	On Spouse	On Dependent
Yes	Name	Yes	Yes	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	Yes	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates?   Yes

If **yes**, select the types of SBU

Selected	SBU Name	SBU Description
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
No	Proprietary data	Business information that does not belong to the IRS
No	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system?   No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109
Yes	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
Yes	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner?   Yes

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B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

EFPPS receives entity and payment information from external TFAs who have received and processed taxpayer enrollment requests and who have collected the taxpayer's payment requests, initiated or received information about the funds transfer from the taxpayer's account to the Government's account, and generated information about the enrollment and payment information into a format acceptable to the EFPPS system. EFPPS requests taxpayer information required to validate enrollments and identify payments to ensure the proper account is credited. Taxpayers mandated to make tax deposits are required to pay electronically. EFPPS receives this electronic payment information & provides the means for perfecting and providing this data to the Master File for posting to the taxpayer's account. It also provides the means for taxpayers to make an electronic tax payment. EFPPS also does the initial processing of payment data from the Modernized E-File (MEF); this information is forwarded to the TFA. EFPPS also processes and posts Global Intermediary Identification Number (GIIN) informational transactions (TC971) records for Foreign Account Tax Compliance Act (FATCA) payments. EFPPS also sends payment data to the Redesign Revenue Accounting Control System (RRACS), Custodial Detail Database (CDDB), Taxpayer Information File(TIF), and Computer Data Warehouse (CDW) systems EFPPS also allows Integrated Data Retrieval System (IDRS) users database access via the Electronic Federal Tax Payment System (EFTPS) command code.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

Accuracy: Payment transactions must include data in a prescribed format and must meet a variety of validation criteria that ensure proper processing and crediting to the appropriate account. Taxpayers are enrolled and validated based on the IRS's Master Files before payments can be accepted from them. Timeliness: The payment information is used to update the appropriate taxpayer account on Master File. Completeness: Payment transactions must be received in a required EFPPS record format.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system?   Yes

    9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual?   Yes

    If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   Yes

    If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number	SORNS Name
Treasury/IRS 22.054	Subsidiary Accounting Files
Treasury/IRS 22.060	Automated Non-Master File (ANMF)
Treasury/IRS 22.062	Electronic Filing Records
Treasury/IRS 24.046	Customer Account Data Engine Business Master File
Treasury/IRS 24.030	Customer Account Data Engine Individual Master File
Treasury/IRS 34.037	Audit Trail and Security Record Systems

    If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act?   Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies?   Yes

    11a. If **yes**, does the system receive SBU/PII from IRS files and databases?   Yes

    If **yes**, enter the files and databases.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Electronic Filing System (ELF) - Reference (ELF-R):	Yes	08/13/2015	Yes	04/15/2012
Electronic Filing System - 1041 (EFS-1041) (Sub-System of ELF-R):	Yes	08/13/2015	Yes	04/03/2012
Electronic Filing 94X XML Returns (94X-XML)	Yes	11/03/2015	Yes	02/26/2010
Router Run (RR):	No		No	02/26/2010
Federal Payment Levy Program (FPLP)	Yes	02/27/2017	No	02/26/2010
Remittance Strategy- Paper Check Conversion (RS-PCC):	Yes	09/23/2016	Yes	04/05/2017
Redesign Revenue Accounting Control System (RRACS):	Yes	05/05/2016	Yes	08/12/2015
Custodial Detail Database(CDDB)	No		No	08/12/2015
Treasury Financial Agent (TFA)	No		No	08/12/2015
Levy Source (GSS-23 UNISYS Platform):	No		No	08/12/2015
Modernized E-File (MeF):	Yes	02/23/2016	Yes	12/21/2017
EFTEN via Legacy Access Provider (LAP), and Security and Communications System (SACS):	No		No	12/21/2017
Daily TIF Update (DLY):	No		No	12/21/2017
Integrated Data Retrieval System (IDRS)	Yes	08/29/2017	Yes	12/21/2016
Electronic Transmitted Documents (ETD) (Sub-System of ELF-R):	Yes	08/13/2015	No	12/21/2016

11b. Does the system receive SBU/PII from other federal agency or agencies?   Yes

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
Social Security Administration(SSA)	Electronic File Transfer Unity(EFTU)	No

11c. Does the system receive SBU/PII from State or local agencies?   No

11d. Does the system receive SBU/PII from other sources?   Yes

If **yes**, identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
Treasury Financial Agent (TFA)	Electronic File Transfer Utility (EFTU)	Yes
Remittance Strategy-Paper Check Conversion(RS-PCC)	Electronic File Transfer Utility (EFTU)	No
Federal Payment Levy Program(FPLP)	Electronic File Transfer Utility (EFTU)	No
Modernized e-File (MeF)	Electronic File Transfer Utility (EFTU)	No

11e. Does the system receive SBU/PII from **Taxpayer** forms?   No

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)?   No

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F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII?   Yes

12a. Does this system disseminate SBU/PII to other IRS Systems?   Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Master File(MF)	Yes	10/11/2016	No	
Custodial Detail Database(CDDB)	No		Yes	02/05/2014
Taxpayer Information File (TIF)	No		Yes	01/07/2015
Redesign Revenue Accounting Control(RRACS)	Yes	09/10/2013	Yes	02/05/2014

Identify the authority and for what purpose?   Tax Administration authority. The users of this interconnection are the TFA and internal IRS personnel requiring the ability to transfer files between the systems involved.

12b. Does this system disseminate SBU/PII to other Federal agencies?   No

12c. Does this system disseminate SBU/PII to State and local agencies?   No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?   Yes

If **yes**, identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
Treasury Financial Agent (TFA)	Electronic File Transfer Utility (EFTU)	Yes

Identify the authority and for what purpose?   By the authority outlined in IRC 6103 (h)(1) .The users of this interconnection are the TFA and internal IRS personnel requiring the ability to transfer files between the systems involved.

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?
Yes

12e. Does this system disseminate SBU/PII to other Sources?   No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels?   No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?   No

15. Does the system use cloud computing?   No

16. Does this system/application interact with the public?   No

H. INDIVIDUAL NOTICE AND CONSENT

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

   17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?
   The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC. Notice, consent and due process are provided via the Internal Revenue Service(IRS) systems and their related tax forms instructions, and pursuant to 5 USC.

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

   18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):
   The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided via the Internal Revenue Service(IRS) systems and their related tax forms instructions, and pursuant to 5 USC.

19. How does the system or business process ensure due process regarding information access, correction and redress?
   The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided via the Internal Revenue Service(IRS) systems and their related tax forms instructions, and pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

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

   IRS Employees?   Yes

IRS Employees?	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	**Yes**	**Read and Write**
Managers	**Yes**	**Read and Write**
Sys. Administrators	**Yes**	**Administrator**
Developers	**No**	

   Contractor Employees?   No

   21a. How is access to SBU/PII determined and by whom? Employees request access to EFPPS by submitting an Online (OL) 5081 which must be approved by their manager.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act? <u>Yes</u>

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system?   <u>Yes</u>

   22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

   <u>IRM 1.15.2 Types of Records and Their Life Cycles EFPPS is published in IRS Records Control Schedule (RCS) Document 12990 under RCS 29 for Tax Administration - Wage and Investment Records, item 134. Inputs into the RS-PCC are received from multiple sources including the EFPPS, GSS-18 (EAIB), and from the taxpayer. Information received includes physical check, check data, check number, account number, routing number, dollar amount, name, Taxpayer Identification Number (TIN), address, phone number, deposit ticket number, and deposit amount. (1) Physical checks. AUTHORIZED DISPOSITION Delete/Destroy 14 business days after being scanned and verified for processing. (2) All other input data. AUTHORIZED DISPOSITION Delete/Destroy when no longer needed for business. (B) System Data: Data in the RS-PCC includes all check image files, check data files and taxpayer information files. AUTHORIZED DISPOSITION Cut off once information has been transferred to RTS. Delete/Destroy 19 days after cutoff. (C) Outputs: (1) Check images and check data is transmitted to the Electronic Verification and Imaging System (ELVIS) within the Department of the Treasury's Financial Management Service (FMS) for deposit into the Federal Reserve Bank of Cleveland. Disposition Not Applicable. Records will be properly maintained in accordance with Treasury's disposition schedule. (2) Check data and taxpayer data are transmitted to the Electronic Federal Payment Posting System (EFPPS) (formerly known as the Electronic Federal Tax Payment System [EFTPS]) for posting to the Master File. Disposition Not Applicable. Records will be properly maintained in accordance with approved schedule for the EFPPS (NARA Job No. N1-58-97-13, Item 15). 3) Check image files, check data, and taxpayer data is transmitted to the Remittance Transaction Research System (RTS) for storing and researching historical tax payment data and images. Disposition Not Applicable. Records will be properly maintained in accordance with approved schedule for the RTS (NARA Job No. N1-58-09-47). (D) System Documentation: Owner's Manual, User Manual, Data Dictionary, Software Design Description, Software Requirements, et al. AUTHORIZED DISPOSITION Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.</u>

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)?   <u>Yes</u>

   23a. If **yes**, what date was it completed?   <u>10/14/2017</u>

23.1 Describe in detail the system s audit trail.   Audit and accountability policy every 3 years (IRM 10.8.1.4.3); and Audit and accountability procedures every 3 years (IRM 10.8.1.4.3). This application audit plan covers audit trail requirements for the Electronic Federal Payment Posting System (EFPPS) Application as implemented at the IRS. EFPPS uses a Client/Server architecture and resides on a SUN Platform in the ECC-MTB and in the ECC-MEM (GSS-24). There are no extraordinary security requirements for controlling access to the system. EFPPS receives and sends electronic tax payment information in a secure environment to/from the Treasury Financial Agent (TFA). EFPPS validates, balances, and reports the electronic tax payment information and transmits this data in a secure environment to other IRS systems for downstream processing. The Financial Management Service (FMS) has sole contractual responsibility for the TFA. The FMS-owned system is called the Electronic Federal Tax Payment System (EFTPS). EFTPS (FMS-owned and developed by the TFA) has direct contact with the Taxpayer while IRS EFPPS does not interact directly with the Taxpayer. The IRS project was renamed to EFPPS from EFTPS in 2007 to differentiate the two systems for Treasury CPIC reporting. The renaming of this project to EFPPS has evolved to include EFPPS for Application Development(AD) budget, Enterprise Life Cycle, AD Oversight reporting, and FISMA purposes. As part of this re-naming agreement, the IRS system continues to be named EFTPS for end-user documentation (IRM's) and identification for IRS end-user personnel Authorized IRS employees may use Taxpayer Identification Numbers (TIN) as identifiers for standard IDRS requests to verify EFPPS payment information or perform adjustments to accounts. EFPPS is a taxpayer application. Deficiencies: EFPPS is currently not sending taxpayer transactions to Security Audit and Analysis System (SAAS). EFPPS is a taxpayer application where end users can view PII and SBU data. Application will need to capture date and time and successes and failures for events sent to SAAS. The application is reviewing the SAAS requirements with plans to interface with SAAS in the future. EFPPS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

    24b. If **yes**, Is the test plan in process or completed: In Process

      If **in process**, when is the test plan scheduled for completion?   5/25/2018

      24.3 If **completed/ or in process,** describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?
      EFPPS complies with the requirements of IRM 10.8.1.3.4.6 in regard to developer security testing. EFPPS utilizes the Rational Suite of tools to include ClearCase. ClearCase is a source code configuration management and storage solution. All application source code must be associated with controlling documents. This means that a work request (WR) or change request (CR) must be in place before a piece of code can be associated with it. Once logged into the system the WR or CR and by association the code is assigned to a developer who can then check out the code for editing. Once development is completed the code is then checked back in for testing. There is a team staffed to accomplish independent testing before the code is promoted to production. A final review is accomplished by an in-house staff leader. EFPPS WR/CR tickets can be KISAM tickets related to production issues, they can be issues discovered during testing, or they can be user change requests. When a WR is submitted by the business, it is forwarded to the developers for evaluation. A Requirements Traceability Verification Matrix (RTVM) is developed and requires input from both the developers and their managers. Once the RTVM is accepted, it is sent to the Configuration Control Board (CCB) for approval. All proposed changes must go through the CCB and change management approval process. Standard walk-through reviews are performed on the system by a team representing the business, developers, and the EST support staff. Approvals must be obtained from the impacted branch level. The CCB

is made up of Submission Processing branch managers and is managed by the Submission Processing Domain Director. For additional details refer to the Submission Processing.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing?   No

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: Under 50,000
26b. Contractors: Not Applicable
26c. Members of the Public: More than 1,000,000
26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?   No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804?* No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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? Yes

If **yes**, does the system have a process in place to account for such disclosures in compliance with IRC 6103 (p) (3) (A) or Subsection (c) of the Privacy Act? Contact *Disclosure* to determine if an accounting is required. Yes

End of Report