Date of Approval: **April 28, 2019**

PIA ID Number: **4006**

SYSTEM DESCRIPTION

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

ICCE, Order A Transcript, OAT

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?

ICCE, Order A Transcript, OAT, PIA # 1724

What is the approval date of the most recent PCLIA?

6/21/2016

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.

SBSE Governance Board

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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

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

Yes

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.

The Integrated Customer Communications Environment (ICCE) web application Order a Transcript (OAT) allows taxpayers to request a transcript of a tax return or a tax account. The requested document(s) is/are delivered via United States Postal Service to the address of record found on IRS data store.

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:

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

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

For IRS official purpose.

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

This application only displays the last 4 digits of Social Security Number (SSN) (first 5 digits are masked). The application cannot mitigate the use of SSNs until an alternate identifier has been adopted by the IRS to identify taxpayers.

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:

Mailing address

Date of Birth

Tax Account Information

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

No

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

No

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.

Without the PII data (SSN/Individual Taxpayer Identification Number (ITIN), OAT would not be able to provide the service being requested by the taxpayer. Without the Address and Date of Birth, OAT would not be able to confirm the user is who they are presenting themselves as.

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

Accuracy: Authentication must include data in a prescribed format and must meet a variety of validation criteria that ensure proper validation to the appropriate account. Timeliness: The status reflects the current processing time of Amended Returns throughout IRS. Completeness: OAT transactions are received in a required record format.

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 24.030   Customer Account Data Engine Individual Master File

IRS 24.046   Customer Account Data Engine Business Master File

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

For Official Use Only

INCOMING PII INTERFACES

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

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: eServices

Current PCLIA: Yes

Approval Date: 4/20/2018

SA&A: Yes

ATO/IATO Date: 12/5/2018

Identify the authority

Tax Administration Authority - Contained in SORNS 24.030 and 24.046

For what purpose?

OAT interacts with Transcript Delivery Service system - which is part of eServices, in order to pull customer transcripts.

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

No

When will the e-RA be completed?

4/01/2019

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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. Notice, consent, and due process is provided pursuant to 5 USC.

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

No

Why not?

The legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. These sections state that individuals must file a return or statement with IRS for any tax for which they are liable, and response is mandatory. Notice, consent, and due process is provided pursuant to 5 USC.

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

Publication 1 - "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum. Notice, consent, and due process is provided pursuant to 5 USC.

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

System Administrators: Read Only

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

External Users - no external users will have access to the system data. Note that no account data is returned to the user. The user puts in a request to have a transcript mailed to them and receives a status of the request. The Treasury Inspector General for Tax Administration can receive system data information by going through the proper channels. They do not have direct access to the system. Internal Employees - System Administrators, Database Administrators, and their Managers, as part of their official duties, will have access to the Transcript Delivery System orders file, and Management Information Systems data. A potential user will request access via the Online 5081 (OL5081) system.

RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist 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.

All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under Internal Revenue Manual (IRM) 1.15.6. A control log is maintained containing the media label ID, date and method of destruction, and the signature of the person who destroyed the media. 1040X master data file and associated records will be disposed of in accordance with Records Control Schedule (RCS) 29 for Tax Administration- Wage & Investment, Item 55-56. Recordkeeping copies of system data will be destroyed on or after January 16, 6 years after the end of the processing year (Job No. N1-58-95-1).

SA&A OR ASCA

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

   In-process

When is the anticipated date of the SA&A or ASCA completion?

   5/1/2019

Describe the system's audit trail.

   OAT uses the ICCE capability to capture audit data and forward the data to an Enterprise Logging System - SAAS. OAT sits on the ICCE infrastructure, including servers and database, and has no hardware specifically assigned to OAT Management Information Technology System (MITS) 15 hardware. Auditing on these machines is outside the scope of the application and falls under Enterprise Operations. OAT is accessed through the IRS System Architecture Registered User Portal Web Servers (MITS 18 hardware). Auditing on these machines is also outside the scope of the application and falls under IRS Infrastructure. ICCE does not store audit data. Instead, audit records are created in memory and sent to SAAS as "forward and forget". There is no ability to access the audit information from the application or from the server on which the application runs. There is no access to the application source code from the production servers. All source code is stored in Rational Clearcase, and changes to code are accomplished by checking the code out of the repository and back in. The tool does versioning control of the source code. Deployment of the source code is accomplished via a Version Description Document.

PRIVACY TESTING

Does the system require a System Test Plan?

   Yes

Is the test plan completed?

   Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

Test results are stored in DocIT, a web-based electronic document management system powered by the enterprise standard tool Documentum. This is a tool that provides documentation control for IT projects.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

OAT is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (now called Annual Security Control Assessment) occurs annually to ensure that controls remain in place to properly safeguard PII.

SBU DATA USE

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

No

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: More than 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