

Date of Approval: **March 16, 2020**

PIA ID Number: **4741**

SYSTEM DESCRIPTION

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

Information Returns Processing, IRP

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?

Information Returns Processing, IRP, PIA #2144, MS4b

What is the approval date of the most recent PCLIA?

3/9/2017

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.

Application Development Corporate Data Domain Governance Board (AD CPD GB)

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.

The Information Returns Processing (IRP) application is a compilation of batch programs with no direct user interface. The IRP System receives data submitted by employers and other third parties (payers) reporting taxpayer income such as wages, pensions, interest and dividends paid during the tax year. This information is validated and stored in the Information Returns Master File (IRMF). The information about the payer is stored in the Payer Master File (PMF). IRP provides information technology support to complementary compliance functions allowing the Internal Revenue Service (IRS) to effectively administer the U.S. tax system. Data is sent to the IRP system via a variety of pipeline processes. IRP then attempts to validate all data received, but regardless of the outcome, all data received will be stored on one of several data stores that IRP controls. IRP is comprised of eleven sub functions, as follows: Information Returns Master File (IRMF); IRP Non-filer (NONF); Information Returns Document Match Data Assimilation (IRDMDA); IRP Underreporter (IRP UR); IRP Underreporter Backup Withholding (IRP UBWH); Information Returns Processing Input Processing (IRPIP) IRP Validation and Perfection (IRP VAL); Information Returns Master File Research (IRMFRES) Automated Magnetic Media Processing System (AMMPS); Social Security Administration (SSA)-Railroad Retirement Board 1099 (SSA-RRB 1099); Information Returns Transcripts File On Line (IRPTR); State-Levy Processing (STATE-LEVY); and IRMFRES Automated Extensions (AWAX - EAWPMF).

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:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Explain why the authorized use(s) above support the new or continued use of SSNs (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 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. IRP requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

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

Date of Birth

Place of Birth

Financial Account Numbers

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

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.

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.

The IRP System receives data submitted by employers and other third parties (payers) reporting taxpayer income such as wages, pensions, interest and dividends paid during the tax year. The name, SSN, TIN, Date of Birth, and address are required to identify the recipient of the income. The amount of income is required for various document matching

compliance programs (non-filing and under reporting). IRP provides information technology support to complementary compliance functions allowing the Internal Revenue Service (IRS) to effectively administer the U.S. tax system.

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

Validation of SSN data is a joint effort between the SSA and IRS. IRS monitors the payer and payee compliance required to report income for accuracy, timeliness and completeness.

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 22.061 Information Return Master File
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 34.037 Audit Trail and Security 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: Generalized Mainline Framework (GMF)

Current PCLIA: Yes

Approval Date: 10/6/2017

SA&A: Yes

ATO/IATO Date: 9/13/2012

System Name: Filing Information Returns Electronically (FIRE)

Current PCLIA: Yes

Approval Date: 11/16/2017

SA&A: Yes

ATO/IATO Date: 3/22/2017

System Name: Payer Master File (PMF)

Current PCLIA: Yes

Approval Date: 3/9/2017

SA&A: Yes

ATO/IATO Date: 12/4/2015

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 3/6/2017

SA&A: Yes

ATO/IATO Date: 3/17/2017

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 2/28/2019

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

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).

Name: Social Security Administration (SSA)
Transmission Method: Secure Data Transfer
ISA/MOU: Yes

Name: Railroad Retirement Board (RRB)
Transmission Method: Secure Data Transfer
ISA/MOU: Yes

Name: Financial Crimes and Enforcement Network (FinCEN)
Transmission Method: Secure Data Transfer
ISA/MOU: Yes

Name: United States Department of State (US DOS)
Transmission Method: Secure Data Transfer
ISA/MOU: Yes

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

Yes

For each state and local 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: Texas Comptroller of Public Accounts
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Texas Workforce Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Utah Department of Workforce Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Utah State Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Vermont Department of Taxes
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Virgin Islands Bureau of Internal Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Virginia Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Virginia Employment Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Washington Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Washington Employment Security Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: West Virginia State Tax Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wisconsin Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wisconsin Department of Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alabama Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alabama Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alaska Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arizona Department of Economic Security, Unemployment Tax
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arizona Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arkansas Department of Finance and Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Dept. of Tax and Fee Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Employment Development Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Franchise Tax Board
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Cincinnati
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Columbus
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Detroit
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Philadelphia Dept. of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Portland Revenue Division
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of St. Louis Collector of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Toledo
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Colorado Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Colorado Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Comptroller of Maryland
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Connecticut Department of Revenue Service
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Delaware Department of Revenue Service
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Delaware Division of Unemployment Insurance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: District of Columbia Department of Employment Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: District of Columbia Office of Tax and Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Florida Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Georgia Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Georgia Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Hawaii Department of Labor & Industrial Relations
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Hawaii Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Idaho Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Idaho State Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Illinois Department of Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Illinois Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Indiana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Indiana Department of Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Iowa Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Iowa Workforce Development Unemployment Insurance Division
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kansas City Department of Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kansas Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kentucky Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kentucky Division of Unemployment Insurance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Lexington-Fayette Urban County
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisiana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisiana Workforce Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisville Metro Revenue Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maine Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maine Revenue Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maryland Department of Assessments & Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maryland Department of Labor, Licensing & Regulation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Massachusetts Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Michigan Department of Treasury
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Michigan Unemployment Insurance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Minnesota Department of Employment & Economic Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Jersey Division of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Mexico Taxation & Revenue Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York City Department of Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York Department of Taxation and Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York State Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Carolina Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Dakota Job Service
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Dakota Office of State Tax Commissioner
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Central Collection Agency
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Department of Job & Family Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Regional Income Tax Agency
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Oklahoma Employment Security Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Oklahoma Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Carolina Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Dakota Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Dakota Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Tennessee Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Tennessee Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Minnesota Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Mississippi Department of Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Mississippi Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Missouri Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Missouri Division of Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Montana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nebraska Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nebraska Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nevada Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Hampshire Department of Revenue Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Hampshire Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Jersey Department of Human Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Jersey Department of Labor and Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Oregon Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Pennsylvania Department of Labor & Industry
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Pennsylvania Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Puerto Rico Department of Treasury
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Rhode Island Division of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Carolina Department of Employment & Workforce
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Workforce West Virginia
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wyoming Department of Workforce Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1040 Form Name: Individual Income Tax Return

Form Number: 1042-S Form Name: Foreign Person's U.S. Source Income Subject to Withholding

Form Number: 1099-K Form Name: Payment Cared and Third Party Network Transactions

Form Number: 3291 Form Name: Exercise of an Incentive Stock Option Under Section 422(b)

Form Number: 3922 Form Name: Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)

Form Number: 5498-SA Form Name: HSA, Archer MSA, or Medicare Advantage MSA Information

Form Number: 5498 Form Name: IRA Contribution Information

Form Number: W-2G Form Name: Certain Gambling Winnings

Form Number: 1099-Q Form Name: Payments From Qualified Education Programs (Under Section 529 and 530)

Form Number: 8288-A Form Name: Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests

Form Number: 8935 Form Name: Airline Payments Report

Form Number: 8805 Form Name: Foreign Partner's Information Statement of Section 1446 Withholding Tax

Form Number: 1097-BTC Form Name: Bond Tax Credit

Form Number: 8596 Form Name: Information Return for Federal Contracts

Form Number: 1065 Schedule K-1 Form Name: Partner's Share of Income, Deductions, Credits, etc.

Form Number: 1041 Schedule K-1 Form Name: Beneficiary's Share of Income, Deductions, Credits, etc.

Form Number: 1120-S Schedule K-1 Form Name: Shareholders Share of Income, Credits, Deduction, etc.

Form Number: 1099-H Form Name: Health Coverage Tax Credit (HCTC) Advance Payments

Form Number: 5498-ESA Form Name: Coverdell ESA Contribution Information

Form Number: 1099-CAP Form Name: Changes in Corporate Control and Capital Structure

Form Number: 1098-Q Form Name: Qualifying Longevity Annuity Contract (QLAC) Information

Form Number: 1099-S Form Name: Proceeds From Real Estate Transactions

Form Number: 1098-C Form Name: Contributions of Motor Vehicles, Boats, and Airplanes

Form Number: 1099-B Form Name: Proceeds From Broker and Barter Exchange Transactions

Form Number: 1099-A Form Name: Acquisition or Abandonment of Secured Property

Form Number: 1098 Form Name: Mortgage Interest Statement

Form Number: 1098-T Form Name: Tuition Statement

Form Number: 1098-E Form Name: Student Loan Interest Statement

Form Number: 1099-C Form Name: Cancellation of Debt

Form Number: 1099-G Form Name: Certain Government Payments

Form Number: 1099-DIV Form Name: Dividends and Distributions

Form Number: 1099-INT Form Name: Interest Income

Form Number: 1099-LTC Form Name: Long-Term Care and Accelerated Death Benefits

Form Number: 1099-SA Form Name: Distributions from an HSA, Archer MSA, or Medicare Advantage MSA

Form Number: 1099-MISC Form Name: Miscellaneous Income

Form Number: 1099-OID Form Name: Original Issue Discount

Form Number: 1099-PATR Form Name: Taxable Distributions Received From Cooperatives

Form Number: 1099-R Form Name: Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, Cat. No. 14436Q Present

Form Number: W-2 Form Name: Wage and Tax Statement

Form Number: 1099-LS Form Name: Reportable Life Insurance Sale

Form Number: 1099-SB Form Name: Seller's Investment in Life Insurance Contract

Form Number: 1098-F Form Name: Fines, Penalties and Other Amounts

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: Electronic Fraud Detection System
Current PCLIA: Yes
Approval Date: 1/10/2018
SA&A: Yes
ATO/IATO Date: 6/23/2017

System Name: Taxpayer Information File (Under IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 2/4/2019

System Name: Federal Payment Levy Program
Current PCLIA: Yes
Approval Date: 2/22/2017
SA&A: No

System Name: Security Audit and Analysis
Current PCLIA: Yes
Approval Date: 4/13/2018
SA&A: Yes
ATO/IATO Date: 6/24/2019

System Name: Transcript Delivery System (Under E-Services)
Current PCLIA: Yes
Approval Date: 8/7/2019
SA&A: Yes
ATO/IATO Date: 2/21/2018

System Name: Federal Employee/Retiree Delinquency Initiative
Current PCLIA: Yes
Approval Date: 4/26/2018
SA&A: No

System Name: National Research Program
Current PCLIA: Yes
Approval Date: 2/8/2017
SA&A: Yes
ATO/IATO Date: 1/31/2017

System Name: Taxpayer Delinquent Account (Under IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 2/4/2019

System Name: Automated Underreporter
Current PCLIA: Yes
Approval Date: 6/12/2019
SA&A: Yes
ATO/IATO Date: 11/1/2018

System Name: Payer Master File
Current PCLIA: Yes
Approval Date: 3/9/2017
SA&A: Yes
ATO/IATO Date: 12/4/2015

System Name: Integrated Data Retrieval System
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 2/4/2019

System Name: Business Master File Case Creation Nonfiler Identification Process
Current PCLIA: Yes
Approval Date: 3/14/2018
SA&A: Yes
ATO/IATO Date: 8/24/2017

System Name: Integrated Production Model
Current PCLIA: Yes
Approval Date: 6/6/2019
SA&A: Yes
ATO/IATO Date: 7/1/2015

System Name: Return Review Processing
Current PCLIA: Yes
Approval Date: 12/6/2019
SA&A: Yes
ATO/IATO Date: 6/21/2019

System Name: Statistics of Income
Current PCLIA: Yes
Approval Date: 7/2/2019
SA&A: Yes
ATO/IATO Date: 3/1/2019

System Name: Standard CFOL Access Protocol
Current PCLIA: Yes
Approval Date: 5/29/2019
SA&A: No

System Name: Standard CFOL Overnight Protocol
Current PCLIA: Yes
Approval Date: 9/11/2019
SA&A: No

System Name: Compliance Data Warehouse
Current PCLIA: Yes
Approval Date: 8/30/2018
SA&A: Yes
ATO/IATO Date: 5/29/2018

Identify the authority

Authority and purpose is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC). IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

For what purpose?

For tax administration purposes.

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

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

Organization Name: Census Bureau
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Department of Veterans Affairs
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Treasury Inspector General for Tax Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Social Security Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Identify the authority

The authority to release information is IRC 6103.

Identify the Routine Use in the applicable SORN (or Privacy Act exception)

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G), (H), (I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

For what purpose?

For the purpose as defined in the respective MOU/ISA

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

Yes

Identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Minnesota Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Missouri Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Mississippi Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Montana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Carolina Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Dakota Office of State Tax Commissioner
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Oklahoma Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Oregon Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Pennsylvania Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Rhode Island Division of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Carolina Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Dakota Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Tennessee Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Texas Comptroller of Public Accounts
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Utah State Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Virginia Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Vermont Department of Taxes
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Washington Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nebraska Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Hampshire Department of Revenue Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Jersey Division of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Mexico Taxation & Revenue Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nevada Dept. of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York Department of Taxation and Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wisconsin Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: West Virginia State Tax Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Regional Income Tax Agency (RITA)
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Central Collection Agency (CCA)
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisville Metro Revenue Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Lexington-Fayette Urban County Government
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Detroit, Office of Treasury
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kansas City Department of Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of St. Louis Collector of Revenue (Missouri)
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York City Department of Finance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Toledo
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Cincinnati
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Columbus
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Portland, Revenue Division
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: City of Philadelphia - Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alabama Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arizona Department of Economic Security, Unemployment Tax
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Employment Development Dept
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Colorado Department of Labor and Employment
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: District of Columbia Dept. of Employment Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Delaware Division of Unemployment Ins.
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Michigan Unemployment Insurance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Minnesota Dept. of Employment & Economic Devel.
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Missouri Division of Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Mississippi Department of Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: North Dakota Job Service
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Nebraska Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Hampshire Employment Security
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New Jersey Dept. of Labor and Workforce Devel.
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: New York State Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Ohio Department of Job and Family Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Georgia Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Hawaii Department of Labor and Industrial Relations
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Iowa Workforce Development Unemploy. Insur. Div.
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Idaho Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Indiana Department of Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kentucky Office of Unemployment Insurance
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisiana Workforce Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maryland Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maine Department of Labor
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Pennsylvania Dept. of Labor & Industry
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: South Dakota Department of Labor and Regulation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Tennessee Department of Labor and Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Utah Department of Workforce Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Virginia Employment Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Washington Employment Security Department
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wisconsin Department of Workforce Development
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Workforce West Virginia
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Wyoming Department of Workforce Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alaska Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Alabama Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arkansas Dept. of Finance & Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Arizona Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Franchise Tax Board
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: California Department of Tax and Fee Administration
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Colorado Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Connecticut Dept. of Revenue Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: District of Columbia Office of Tax and Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Delaware Division of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Florida Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Georgia Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Hawaii Department of Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Iowa Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Idaho State Tax Commission
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Illinois Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Indiana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kansas Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Kentucky Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Louisiana Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Massachusetts Department of Revenue
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Comptroller of Maryland
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maryland Dept. of Assessments & Taxation
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Maine Revenue Services
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Organization Name: Michigan Department of Treasury
Transmission Method: Secure Data Transfer
ISA/MOU Yes

Identify the authority

The authority to release information is IRC 6103.

Identify the Routine Use in the applicable SORN (or Privacy Act exception)

This system has been designated exempt from sections (c)(3); (d)(1)-(4); (e)(1); (e)(4)(G), (H), (I); and (f) of the Privacy Act, pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

For what purpose?

For the purpose as defined in the respective MOU/ISA

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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code (IRC) Sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. IRC Section 6109 requires the individual provide an identifying number.

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

No

Why not?

Under IRC Sections 6001, 6011, and 6012(a), and their regulations, response is mandatory. IRC Section 6109 requires the individual provide an identifying number.

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

The IRP System performs analysis on the data to identify potential compliance issues. The IRP System does not make any adjustments or assessments. The information is reviewed by IRS employees in the Wage & Investment and Small Business/Self Employed Business Units to correspond with the taxpayer, advising them of the proposed action (either a tax adjustment to an existing assessment or establishing an initial assessment for a tax period). The taxpayers are requested to concur or provide additional information. When applicable, the taxpayer is advised of their statutory appeal rights. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and 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

Users: Read Only

Managers: Read Only

Developers: Read Only

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

Data access to the IRP systems and IRP storage libraries is restricted based on the principles of least privilege and separation of duties; access is granted on a need-to-know basis. IRP personnel are required to apply for access using the Online (OL)5081 form. The OL5081 enrollment process requires that an authorized manager approve access requests on a case by case basis. Upon approval, IRP users are assigned user accounts based on their role(s) and responsibilities. Access to the IRP mainframe and production/development libraries and tools is restricted by Resource Access Control Facility (RACF) permissions maintained by General Support System 21 (GSS-21) International Business Machines (IBM) Mainframe Platform administrators. Each sub-application in IRP requires that a user complete a separate OL5081 for the component they are requesting access to. Based on the individual's role(s) and responsibilities, access is either approved or denied, and the appropriate corresponding changes are made to the RACF access control list by the Executive Operations IBM Masterfile Security Administrators. The IBM Masterfile Security Administrators provide initial user identification and password access to the Master File. This is managed by placing users into assigned groups. Each group is assigned the minimum user rights and permissions to perform their function. Users are restricted from changing the boundaries of their access. IRP user accounts require annual management recertification. Employees that no longer require access are required to be removed by management. Account revocation is also performed through OL5081. IRP contains read-only informational return data. By design, IRP users are restricted from inputting data into the application by Role Based Access Controls and are given the minimum set of privileges required to perform their regular and recurring work assignments.

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.

IRP data files are approved for deletion/destruction under a variety of National Archives and Records Administration-approved disposition authorities for specific batch programs, and published in IRS Records Control Schedules (RCS) 19, 28, 29 and 35. This includes various temporary retention periods for Underreporter Backup Withholding (RCS 19, item 64), Validation and Perfection (RCS 19, item 67), Non-filer (RCS 19, item 69), and Underreporter (RCS 35, item 31). Information Returns Master File (IRMF), under RCS 18 Item 2(C), maintains production data for the current and nine prior tax years. The current tax

year and five prior tax years are updated on either weekly, monthly, or as needed. As a new tax year is added, the oldest tax year file is destroyed. The IRS Records Office is in the process of updating the records control schedule in the next update phase that reflects the accurate schedule of IRMF and RCS 29 Item 85

SA&A OR ASCA

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

Yes

What date was it completed?

10/22/2015

Describe the system's audit trail.

There is no direct access to IRP data. All access is through batch files. The data viewed by authorized IRS employees is a copy of the IRMF data loaded into any of a number of other systems that have a user interface. These systems maintain the authentication and authorization required, including the use of audit trail information. IRP relies on the RACF/GSS-21 IBM Masterfile Platform to capture login information for developer access to the IRP systems.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

IRP systems utilize the Test Plan, which is a requirement for all testing and may be used as an Enterprise Life Cycle functional equivalent for the System Test Plan.

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.

10/18/2018

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: 50,000 to 100,000

Contractors: Under 5,000

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?

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