Date of Approval: September 24, 2018   PIA ID Number: **3507**

A. SYSTEM DESCRIPTION

1.   Enter the full name and acronym for the system, project, application and/or database. Specialist Referral System, SRS

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.

>>   Specialist Referral System, SRS, #1335, maintenance

>>   Next, enter the **date** of the most recent PIA.   07/28/2015

>>   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
No	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
No	System Deployment/Milestone 5
Yes	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 Specialist Referral System (SRS) allows IRS employees to enter referrals to request a Specialist to examine specific issues as part of an audit team. Referrals are referred by a Specialist Manager who accepts or rejects the cases. If a case is accepted, it is turned over to a Specialist to resolve the problem identified in the referral. The SRS application automates the audit referral request process for Large Business & International (LB&I), Small Business/Self–Employed (SB/SE), Wage & Investment (W&I), and Tax Exempt and Government Entities (TE/GE) field specialists. Agents and auditors can generate a referral request online which will automatically notify the appropriate Specialist Manager for the request. The application is totally electronic and provides SRS management personnel with the capability to generate several customized reports.

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   No   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)
   No   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 memorandum M-17-12 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. SRS requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

   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.

On Primary		On Spouse	On Dependent	Selected	PII Element
Yes	Name		Yes	No	No
Yes	Mailing address		No	No	No
No	Phone Numbers		No	No	No
Yes	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	No	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
No	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.
Yes	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.

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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
No	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.

    The Specialist Referral System (SRS) automates the referral request process for (Large Business and International (LB&I), Small Business and Self Employed (SBSE), Wage and Investment (W&I), and Tax Exempt and Government Entities (TEGE) field specialists. Agents can generate a referral request online which will automatically notify the appropriate Specialist Manager of the request. The system is totally electronic and web-enabled, providing management necessary information reports. Using the SRS, one can generate referrals for a Computer Audit Specialist, Economist, Employee Plans, Employment Tax, Engineering, Excise, Exempt Organizations, Federal, State & Local Government, Financial Products, Indian Tribal Government, Cross Border Activities, and Tax-Exempt Bonds.

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

    SRS is used to assign specialist support to cases under audit. The information contained within SRS comes directly from official tax return information derived from other systems such as Master File and Issue Management System (IMS). Data within SRS is not used to make determinations about an individual's rights, benefits or privileges.

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
IRS 34.037	Audit Trail and Security Records System
IRS 42.001	Examination Administrative Files
IRS 36.003	General Personnel and Payroll Records

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

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D. RESPONSIBLE PARTIES

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

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E. INCOMING PII INTERFACES

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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 PCLIA	Approval Date	SA&A?	Authorization Date
Corporate Authoritative Directory Service (CADS)	Yes	02/06/2017	Yes	06/14/2016

11b. Does the system receive SBU/PII from other federal agency or agencies?   No

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

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

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12. Does this system disseminate SBU/PII?   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 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 sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?   No

    18b. If no, why not?   The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information. Treas/IRS 42.001 Examination Administrative Files or The Tax Form Instructions.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The system restricts users to tax information based on a need to know. 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.

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	Read and Write
Developers	Yes	Read and Write

Contractor Employees?   No

21a. How is access to SBU/PII determined and by whom? Access to the PII is determined by the SRS System Roles. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Online 5081 process to request access to the System.

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?

Not Applicable

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?   Yes

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.

SRS recordkeeping copies of referred cases are approved for destruction 10 years after the close of the referred case (Job No. N1-58-09-73, approved 2-2-2010). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in Records Control Schedule (RCS) Document 12990 under RCS 23 for Tax Administration - Examination, Item 82

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)?   Yes

23a. If **yes**, what date was it completed?   05/04/2018

23.1 Describe in detail the system's audit trail.   In the current application database audit trailing is implemented. IRM 10.8.1 require auditing processes on each table and event. This auditing will include capturing the following: insert date and time, inserted by, update date and time, updated by. SRS 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: Completed

        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?
SRS security controls are developed and implemented in accordance with the ELC methodology. The use and operation of the security controls are tested during the Annual Security Control Assessment (ASCA) phase of the SA&A process to ensure consistency and interoperability within established IT architecture guidelines. Self-Assessments are performed annually based on NIST 800-26. These evaluations of the security controls take into account the value of the application, threats, vulnerabilities, and the effectiveness of current or proposed security safeguards. In addition to planed reviews of security controls, additional security controls and safeguards are implemented as needed to address security shortcomings.

        24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?   Test results are stored in DocIT (web-based electronic document management system).

        24b.2. If **completed**, were all the Privacy Requirements successfully tested?   Yes

        24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

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:　Under 100,000
      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? <u>No</u>

End of Report