

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

PIA ID Number: **3900**

SYSTEM DESCRIPTION

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

Web Currency and Banking Retrieval System, WebCBRS

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?

WebCBRS PIA # 1649

What is the approval date of the most recent PCLIA?

3/16/2016

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.

Compliance Domain (CD) governance board

Current ELC (Enterprise Life Cycle) Milestones:

Vision & Strategy/Milestone 0

Project Initiation/Milestone 1

Domain Architecture/Milestone 2

Preliminary Design/Milestone 3

Detailed Design/Milestone 4A

System Deployment/Milestone 5

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.

Important Update: Since December 2011 Financial Crimes Enforcement Network (FinCEN) is the data owner. As of December 2012, all external users have been removed. FinCEN is the regulatory agency responsible for the information contained on the Currency Transaction Reports (CTR's) and is the system of record for BSA data. The data comes into WEBCBRS on a daily FTP transmission. IRS is scheduled to become a bulk data customer at the end of June 2021, however this date is not confirmed. The Currency and Banking Retrieval System (WebCBRS) is an on-line database that contains Bank Secrecy Act (BSA) information. IRS field agents in Small Business Self Employed (SB/SE), Large Business and International (LB&I), and Criminal Investigations Divisions (CID) access the database for research in tax cases, tracking money-laundering activities, investigative leads, intelligence for the tracking of currency flows, corroborating information, and probative evidence. Title 31 BSA data is submitted electronically through the FinCEN's modernized e-filing system, which is the system of record for all BSA data. The FinCEN transmits the BSA data to WebCBRS where it is loaded directly into the WebCBRS database.

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:

Interfaces with external entities that require 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)

There is no alternative to the use of the Social Security Number (SSN). The SSN is the significant part of the data being processed.

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, Managing Information as a Strategic Resource 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. WebCBRS 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.

Employer 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

Standard Employee Identifier (SEID)

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 (SBUList)

Proprietary data - Business information that does not belong to the IRS

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

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

Yes

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

Cash amounts, type of transaction, bank reporting info etc. - non-PII SBU

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

PII about individuals for Bank Secrecy Act compliance 31 USC

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 information within WebCBRS comes from Treasury/Bank Secrecy databases and files. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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

Accuracy, timeliness and completeness of each data element of the PII is the responsibility of the supplying system which provides the data. WebCBRS cannot alter the information and, aside from automated syntax checks, does not review it for accuracy.

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 42.031 Anti-Money Laundering/Bank Secrecy Act (BSA) and Form 8300

IRS 46.050 Automated Information Analysis System

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?

Yes

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

Yes

Enter the files and databases:

System Name: Compliance Data Environment (CDE)

Current PCLIA: Yes

Approval Date: 3/23/2016

SA&A: Yes

ATO/IATO Date: 11/25/2018

System Name: Title 31 Non-Banking Financial Institution Database

Current PCLIA: Yes

Approval Date: 12/4/2018

SA&A: Yes

ATO/IATO Date: 3/22/2018

System Name: Excise Files Information Retrieval System (ExFIRS)

Current PCLIA: Yes

Approval Date: 1/13/2017

SA&A: Yes

ATO/IATO Date: 3/23/2018

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: FinCen

Transmission Method: Manual

ISA/MOU: Yes

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

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1120 Form Name: U.S. Corporation Income Tax Return

Form Number: 990 Form Name: Return of Organization Exempt from Income Tax

Form Number: 720 Form Name: Quarterly Excise Tax Return

Form Number: 941 Form Name: Employer's quarterly federal tax return. various forms and schedules that go with 941

Form Number: 944 Form Name: Employer's annual federal tax return submissions

Form Number: 945 Form Name: annual return of withheld federal income tax

Form Number: 1040 Form Name: US Individual Income Tax return

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: Excise Files Information Retrieval System (ExFIRS)

Current PCLIA: Yes

Approval Date: 1/13/2017

SA&A: Yes

ATO/IATO Date: 3/28/2019

System Name: Compliance Data Environment (CDE)

Current PCLIA: Yes

Approval Date: 3/19/2019

SA&A: Yes

ATO/IATO Date: 4/1/2019

Identify the authority

Title 5 U.S.C. 301, 31 U.S.C. 5311-5332, 26 U.S.C. 6050

For what purpose?

Tax administration.

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

No

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

No

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

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

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

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

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

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

The information within WebCBRS comes from Treasury/Bank Secrecy databases and files. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. 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 IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections. Notice, consent and due process are provided pursuant to Title 5 USC.

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

The information within WebCBRS comes from Treasury/Bank Secrecy databases and files. Those databases, files (and related forms) provide Privacy Act Notice, consent and due process to individuals. 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

Users: Read Only

Managers: Read Only

System Administrators: Read Only

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

Access to the data is determined by agency and information supplied on the Form Online OL5081. The OL5081 contains rules of behavior for accessing information systems. Both the employee and the employee's manager sign an electronic Form OL5081. When the employee signs this document, they are accountable for his/her misuse of the system. Users of WebCBRS are granted least use access (Read Only). Additionally, system profiles limits or grants access to the various Bank Secrecy Act (BSA) data. All users of WebCBRS are profiled for least access "Read Only". For example, IRS Revenue Officers, Revenue Agents and Special Agents have access to all forms.

RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has a 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.

Paper Storage: The current year plus three prior years are kept on-site. Documents are retired to the Federal Records Center three years after the end of the processing year and destroyed eleven years after the end of the processing year. Procedures are published in IRS Document 12990 under Records Control Schedule 18, IRM 1.15.18, Item 15. On-Line: The maintenance of similar electronic data in WebCBRS is needed for 20 plus years. WebCBRS is unscheduled and retention requirements will be more specifically defined in the context of a request for disposition authority to the National Archives. The BU/system owner will work with the IRS Records and Information Management (RIM) Program Office to draft the WebCBRS records schedule. The proposed retention for WebCBRS is modeled after data retention approved by NARA for the Title 31 non-Banking Financial Institution Database (Title 31, Job No. DAA-0058-2012-007, approved 2/1/2013). FinCEN is now the Title 31 data system owner. Title 31 data shared with IRS is downloaded to WebCBRS for distribution to other IRS components that need the information for examination and/or investigative purposes.

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?

5/9/2018

Describe 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. The data that WebCBRS receives is from internal IRS systems which are deemed reliable and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. WebCBRS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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)?

Paper Storage: The current year plus three prior years are kept on-site. Documents are retired to the Federal Records Center three years after the end of the processing year and destroyed eleven years after the end of the processing year. Procedures are published in IRS Document 12990 under Records Control Schedule 18, IRM 1.15.18, Item 15. On-Line: The maintenance of similar electronic data in WebCBRS is needed for 20 plus years. WebCBRS is unclassified and retention requirements will be more specifically defined in the context of a request for disposition authority to the National Archives. The BU/system owner will work with the IRS Records and Information Management (RIM) Program Office to draft the WebCBRS records schedule. The proposed retention for WebCBRS is modeled after data retention approved by NARA for the Title 31 non-Banking Financial Institution Database (Title 31, Job No. DAA-0058-2012-007, approved 2/1/2013). FinCEN is now the Title 31

data system owner. Title 31 data shared with IRS is downloaded to WebCBRS for distribution to other IRS components that need the information for examination and/or investigative purposes.

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?

WebCBRS 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?

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.

11/1/2017 12:00:00 AM

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: More than 100,000

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