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**A. SYSTEM DESCRIPTION**

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1. Enter the full name and acronym for the system, project, application and/or database. Affordable Care Act (ACA), Coverage Data Repository, CDR

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.  
PIA 1392 - Affordable Care Act (ACA) 6.1 MS 4B, Coverage Data Repository (CDR) R4.0

Next, enter the **date** of the most recent PIA. 8/18/2015

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? Yes

If yes, explain what changes were made. The PIA is approaching a 3-year anniversary. Renewal of current Privacy & Civil Liberties Impact Assessment. System is undergoing Security Assessment and Authorization.

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

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## A.1 General Business Purpose

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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 Affordable Care Act (ACA) Coverage Data Repository (CDR) Project maintains a centralized database for ACA project data and data relevant to the tax provisions of ACA. ACA applications, specifically Information Sharing and Reporting (IS&R), provide data to applicants when purchasing health insurance through an Exchange. This data is required for the statutory obligations of the Patient Protection and Affordable Care Act (PPACA). The data stored on the CDR is a subset of data maintained by the Integrated Production Model (IPM). The IPM system contains tax return data captured from taxpayers and taxpayer-submitted IRS forms. The key business process supported by the CDR Repository is providing three major data collaboration processes that are automated and, once started, require no operation intervention. 1) Perform CRUD (Create, Read, Update, Delete) Activities for Small Transaction Volumes (STV) and shall be used to store data into and receive data from CDR. This shall be a per-request, transactional process; Retrieve Individual Record - The system executes the query to retrieve the applicant record using the Taxpayer Identification Number (TIN) supplied and the relationship indicator (primary and dependents). The system retrieves the Cross-Reference Record if a Cross-Reference TIN exists. The system returns the result set (i.e. applicant data elements) for the TIN included in the request and any Cross-References found. Store Transactional Data - This process will store performance data provided by Information Sharing & Reporting (IS&R) (e.g., number of transactions, response time) and data from other sources that is used Income and Family Size Verification (IFSV) Redetermination or reporting. 2) Perform Extract, Transform, and Load (ETL) Activities. ETL activities are provided for Large Transaction Volumes (LTV) and shall be used to store data into and retrieve data from CDR. This shall be a batch process, executed monthly, annually, or periodically as needed. 3) Perform Reporting Activities. The CDR Reporting process shall support the compliance reporting needs via the Compliance Data Warehouse (CDW). CDR does not have an interface for online viewing or altering of individual data records. System administrator access to CDR is through two Commercial-Off-The-Shelf (COTS) products: Oracle (for supporting the repository itself) and Informatica (for supporting the CDR data load process). System administrators do not create, read, update or delete individual CDR data records as part of their normal responsibility. All data contained in CDR is maintained in its original state, with no change to the integrity or quality of the data. CDR does not manipulate or apply business rules to the data. Where taxpayer information is shared, all security and privacy requirements are adhered to and maintained by the CMS Data Services Hub. Due process is provided pursuant to 26 United States Code (USC). There is no CDR interface for viewing or altering the records stored in any CDR schemas.

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## B. PII DETAIL

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

6a. If **yes**, does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN s) or tax identification numbers (i.e. last 4 digits, etc.)? Yes

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

Yes    On Primary            Yes    On Spouse            Yes    On Dependent

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

- Yes Social Security Number (SSN)
- Yes Employer Identification Number (EIN)
- Yes Individual Taxpayer Identification Number (ITIN)
- Yes 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. The Affordable Care Act, Coverage Data Repository, 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.

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

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Date Of Death Income Level

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
- No 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**

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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.

CDR is responsible for receiving bulk data files from Integrated Production Model (IPM) and making the data within those files available to the Income and Family Size Verification (IFSV) application and other ACA consumer systems for use in administering the provisions of the ACA. Within those bulk data files are the SBU/PII data elements listed in this PIA. CDR does not have the ability to manipulate, change or delete any of the data elements contained within these files. Therefore, CDR does not itself have a business need or use for the SBU/PII identified in this PIA, other than to receive it from one application and store it for use by another application. This applies to all SBU/PII elements listed in this PIA. The SSN is used to provide tax return data to the Income and Family Size Verification process. The Taxpayer identification information and tax-related data is required per ACA regulations.

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

Information/data coming from IPM is assumed to be complete and correct.

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## **C. PRIVACY ACT AND SYSTEM OF RECORDS**

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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.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treasury/IRS 24.030	Customer Account Data Engine Individual Master File
Treasury/IRS 24.046	Customer Account Data Engine Business Master File
Treasury/IRS 34.037	Audit Trail and Security Records System

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.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
Integrated Production Model (IPM)	Yes	10/27/2017	Yes	04/01/2015

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

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**G. PRIVACY SENSITIVE TECHNOLOGY**

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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

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**H. INDIVIDUAL NOTICE AND CONSENT**

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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 collection of tax information from individuals is provided for by the Federal Tax Regulation and provided to use by the Affordable Care Act processes by the Patient Protection and Affordable Care Act.

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? Mandated by Federal Tax Regulations. The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information.

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

All data contained in CDR is maintained in its original state, with no change to the integrity or quality of the data. CDR does not manipulate or apply business rules to the data. All due process considerations for any system that uses data stored in CDR are the responsibility of that system.

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**I. INFORMATION PROTECTION**

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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

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

Contractor Employees?	<u>Yes</u>		
<u>Contractor Employees?</u>	Yes/No	Access Level	Background Invest. Level
Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read and Write	High
Contractor Developers	No		

21a. How is access to SBU/PII determined and by whom? Access to Affordable Care Act, Coverage Data Repository is requested via an Online (OL) Form 5081. Access is granted on a need-to-know basis. The OL5081 enrollment process requires that an authorized manager approve access requests on a case by case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments, they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through the OL5081.

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

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## **I.1 RECORDS RETENTION SCHEDULE**

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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? No

22b. If **no**, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

The Affordable Care Act Coverage Data Repository (CDR) is unscheduled. CDR was deployed in October 2013 and maintains a recordkeeping repository of data relating to Affordable Care Act projects. The IRS Records and Information Management (RIM) Program Office has been notified of CDR's status and will assist in drafting a request for records disposition authority (for submission to the National Archives) when data retention requirements are finalized. When approved by NARA, disposition instructions for CDR system inputs, master files data, outputs, and system documentation will be published in IRS Document 12990, exact Records Control Schedule and item number to be determined.

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## **I.2 SA&A OR ECM-R**

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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? 5/19/2017

23.1 Describe in detail the system s audit trail. CDR does not have an interface for online viewing or altering of individual records. System administrators do not create, read, update or delete individual CDR data records as part of their normal responsibility. The CDR audit process and trail is to: - Identify

actionable events for each CDR process or COTS product. These are events that either result in CDR data being created, read, updated or deleted, or that result in system administrators altering or affecting the CDR system environment. - For each actionable event, the appropriate auditable event is created that captures sufficient information to support later review or analysis of the event. The auditable event creates audit records that are first written to logs, using the capabilities provided by each COTS product or process. There is a large list of identified actionable and auditable events and they are documented in the Audit Plans of either the CDR application or its supporting COTS products. For example, database level auditing is being performed by IBM Guardium. IBM Guardium applies the Oracle audit plan to the data it captures and passes that data to ArcSight. (Note: Security Audit and Analysis System (SAAS) auditing requirements have been deferred by Enterprise Security Audit Trails (ESAT) Program Management Office to a later release).

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## **J. PRIVACY TESTING**

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

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

If **in process**, when is the test plan scheduled for completion? 9/1/2018

24.3 If **completed/ or in process**, describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

Testing to ensure the functionality of the approved system changes for ACA CDR M&E, Milestone 4B (MS4B); the integrity of data exchanged between interfaces and the integration of the systems across the tax processing systems from a business perspective.

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## **K. SBU Data Use**

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

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? No

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## **L. NUMBER AND CATEGORY OF PII RECORDS**

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

26a. IRS Employees:	<u>Not Applicable</u>
26b. Contractors:	<u>Not Applicable</u>
26c. Members of the Public:	<u>More than 1,000,000</u>
26d. Other:	<u>No</u>



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**M. CIVIL LIBERTIES**

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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

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**N. ACCOUNTING OF DISCLOSURES**

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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? No

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**End of Report**

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