Date of Approval: July 10, 2018 PIA ID Number: **3519**

A. SYSTEM DESCRIPTION

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

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.

eAuthentication, PIAMS # 1530

Next, enter the **date** of the most recent PIA. 10/07/2015

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
Yes	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. Addition of a new security workflow.

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
Yes	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 objective of the eAuth project is to provide a core centralized security mechanism that integrates with the IRS infrastructure. This document outlines the components that constitute eAuthentication. The eAuth project will not be building end-user applications, but will provide a framework for identity-proofing and establishment of identities through credentialing in accordance with NIST SP 800-63 rev2 requirements, thereby providing security to the applications it protects at multiple levels of assurance.

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	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)
No	Employer Identification Number (EIN)
Yes	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. The eAuthentication system 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	Yes	Yes
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
Yes	Protection Personal Identification Numbers (IP PIN)	No	No	No
Yes	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
Yes	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	Yes

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? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Challenge Question and Answer; User ID and Password; Phone Number; Email Address; Secondary email address; IP Address; IP PIN Device ID; Standard Employee Identifier (SEID); Financial Account Information; Home Equity Loan Number; Auto Loan Number;Mortgage Loan Number;Student loan number

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

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.

Personally Identifiable Information (PII) data collected by the eAuthentication is used to validate and authenticate individuals trying to access IRS services via the internet. The information is required to ensure only valid and approved IRS taxpayers and Non-Filers may access IRS services. The Freedom of Information Act (FOIA) and Privacy Act require identity proofing an individual. IRM 11.3.2.3.2 states current requirements for external authentication of users to IRS systems. It requires use of identity proofing elements such as taxpayer name, taxpayer address, taxpayer Social Security number and taxpayer date of birth and/or filing status. The other business use of the collected PII information is to conduct fraud analysis to identify and deter fraudulent usage of eAuth system by unauthorized users.

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

PII is submitted directly by the taxpayers and tax preparers. Once the user inputs their PII data, it gets validated against the IRS internal data source Integrated Customer Communications Environment (ICCE), validating they are who they say they are. If the information is not available for the users (Non-Filers), their PII data is validated against third party data service providers. Drop down menus and syntax requirements are enforced throughout the application to ensure the accuracy and completeness of data input.

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 24.030	Customer Account Data Engine Individual Master File
IRS 24.046	Customer Account Data Engine Business Master File
IRS 34.037	IRS 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

D. RESPONSIBLE PARTIES

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

E. INCOMING PII INTERFACES

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
Individual Master File (IMF)	Yes	03/06/2017	Yes	11/14/2016
Return Review Program (RRP)	Yes	10/06/2017	Yes	06/23/2017
Prisoner Reporting Tool	Yes	12/04/2017	No	

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? Yes

If **yes**, identify the source 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	Transmission method	ISA/MOU
External Data Service/Credit Bureaus	In the case of Non-Filers Identity proofing. eAuth receives the standardized address back from the data service provider after successful verification	Yes

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

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name	Current PCLIA	Approval Date	SA&A?	Authorization Date
ICCE (QQ Approved - 2016)	No		No	

Identify the authority and for what purpose? For the purpose of Identity Proofing via the Integrated Customer Communications Environment (ICCE) system under the Federal Tax Administration Authority.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? Yes

If **yes**, identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
External Data Services Provider	Secured channel via HTTPS	Yes

Identify the authority and for what purpose? Third party Data Service Vendors - Approved 3rd party data service providers. There is an ISA Interconnection Security Agreement) & MOU (Memorandum of Understanding) with the approved external vendors. The approved Interface Control Document (ICD), governs the infrastructure design used to handle proofing operations. All communications with the external data service provider is conducted with encrypted FIPS (Federal Information Processing Standard) complaint methods. For the Account Verify, one of the proofing type, IRS sends the external vendor identity and financial account information for Filers and Non-Filers. This includes SSN, Name, DOB and Address. Additional validated includes Credit Card Proofing – last 8 numeric digits. Auto Loan Proofing- auto loan number, Mortgage Proofing- mortgage loan number, and Home Equity Loan Number. For Phone Verification, we send the users phone number for matching with their identity. The data service provider conducts additional fraud checks for further validation. No PII data is stored permanently by the third-party data service provider.

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.? Yes

    14a. If **yes**, briefly explain how the system uses the referenced technology. As a part of the identity verification process, the system uses mobile phone number for the address of record verification and for use as a second factor device.

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? Yes

16a1.If **yes**, when was the **e-RA** conducted? 03/21/2013

If **yes**, what was the approved level of authentication?

Level 1: Little or no confidence in the asserted identity's validity.

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?
Notice is provided on the IRS.gov website. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):
Individuals can opt not to proceed with the online session. There is an alternate process available at the IRS to obtain the service the user is looking for. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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? Yes

Contractor Employees?	Yes/No	Access Level	Background Invest. Level
Contractor Users	Yes	Read and Write	Moderate
Contractor Managers	Yes	Read and Write	Moderate
Contractor Sys. Admin.	No		
Contractor Developers	Yes	Read and Write	Moderate

21a. How is access to SBU/PII determined and by whom? Taxpayers who chose to utilize eAuthentication services and register with the system have write access to their own user profile only. eAuth system administration is performed by IRS Enterprise Operation Services (EOPS) group and IRS Wage and Investment (W&I) Electronic Products and Services Support (EPSS). eAuth administration will be performed by IRS employees and/or contractors whose access to eAuth system is granted via the Online 5081 process. Access to the data is determined by the manager based on a user's position and need-to-know.

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.

The National Archives and Records Administration (NARA) approved the destruction of eAuthentication data (user profiles) 7 years, 6 months after account expiration (Job No. N1-58-12-6, approved 11/14/2012). These disposition instructions will be published in Records Control Schedule 17 for Information Technology (IRS Document 12990), Item 31 when next updated. As required under the IRS Enterprise Architecture, a plan will be developed to purge the eAuthentication datastore (or records repository) of records eligible for destruction in accordance with the Records Control Schedule, as well as IRS records management requirements in IRMs 1.15.3 (Disposing of Records) and 1.15.6 (Managing Electronic

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? 10/24/2017

23.1 Describe in detail the system s audit trail. PII information collected by eAuth is sent to Integrated Customer Communications Environment (ICCE) system for Identity Verification. Auditing events of ICCE system is outside of eAuth boundary. eAuth is generating log files that are sent to the Security-1 Security Audit and Analysis System (SAAS) for handling and audit review. eAuthentication 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?
Comprehensive functional and Integration testing will be conducted.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? eAuthentication Documentation Library

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: Under 5,000
26c. Members of the Public: More than 1,000,000
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? No

End of Report