

Date of Approval: **June 12, 2019**

PIA ID Number: **4055**

SYSTEM DESCRIPTION

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

Automated Underreporter, AUR

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?

Automated Underreporter [AUR] [1729]

What is the approval date of the most recent PCLIA?

6/6/2016

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.

Sustaining Operations Executive Steering Committee (SO ESC)

Current ELC (Enterprise Life Cycle) Milestones:

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.

The Automated Underreporter (AUR) System has automated the Underreporter Program. An under reporter is a taxpayer case where the income information associated with a tax return is less than what is reported by third parties (e.g. banks and employers). AUR comprises two separate modules AUR and Information Returns Document Matching - Case Inventory Selection and Analytics (IRDMCISA). AUR reduces the number of computational errors through on-line tax calculation, provides on-line access to case information, eliminates manual sorts and most paper handling, provides on-line training, and on-line quality control and review. An initial data match between individual 1040 tax returns and Information Returns is performed in Information Return Processing (IRP). After this match, potential AUR cases are loaded onto the system and tax examiners then examine the 1040 with the third party (i.e. payers, employers) data to determine if the income in question has been reported by the taxpayer (on another line/form of the return,) or if the absence is otherwise explained. The tax examiners then make a determination either to close the case, or to send a letter to the taxpayer asking why the reported income was not included on the 1040. Depending on the taxpayer's response, additional actions are taken on a case, which include assessments, closure and follow-up.

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

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 Memorandum. 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. AUR requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. Further, the business requires the continued use of the SSN based on consistency across all interface systems. Real data is required to accurately test AUR Legislative changes before implemented in production.

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

Currently there are no plans to mask the SSN within the AUR or IRS systems; however, we are pursuing an alternative solution to mask human readable digits of the SSN on AUR notices by using a 2D barcode. Masking the SSNs on AUR notices will be done in three phases. The first phase included programming the placement of the barcode on the AUR notices. This step has been completed. The next phase is to supply employees within AUR with a scanner to read the barcode and associate the correspondence with the taxpayer's case file when a response is received. The projected date is pending funding approval. The final phase is to mask the SSN which will be accomplished through the submission of a Work Request. The projected date for implementation is based on the procurement date of the scanners and software development.

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

Phone Numbers

Date of Birth

Standard Employee Identifier (SEID)

Internet Protocol Address (IP Address)

Financial Account Numbers

Employment Information

Tax Account Information

Centralized Authorization File (CAF)

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)

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Criminal Investigation Information - Information concerning IRS criminal investigations or the agents conducting the investigations.

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.

Federal Tax Information

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

Information by CI for certain money laundering cases may be 18 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.

All data compiled by the AUR System is used to cross-reference and verify information to improve the quality of notices and timeliness of service to the taxpayer while increasing its efficiency and making the program more cost-effective. Taxpayer and employer/payer information are submitted to the IRS via electronic and paper formats for the current year and pertinent taxpayer information from the two previous years. The under reporter information is collected by the IRS and compiled into the AUR databases. AUR sends and/or receives data from Notice Delivery System (NDS), formally Correspondence Production Service (CPS), Tax Return Data Base (TRDB), and Modernized e-File (MeF). The IRDMCISA data source is inherited. All of the data is coming from another source. IRDMCISA does not seek additional information from taxpayers or modify the data that is provided. The 100 plus data elements that make up the flat files that are used as the IRDMCISA information data source are extracted from the Individual Master File (IMF) and Information Return Master File (IRP) data sources. IMF and IRP are two of the mainframe databases that all taxpayer info is sent.

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

A Payer/Agent program is used to identify erroneous data from third party sources. Payers may advise IRS that they supplied incorrect taxpayer information. Also, AUR Tax Examiners (TEs) may identify bad payer data. An alert is then issued to all AUR sites concerning payer data that's determined to be incorrect. The Payer/Agent program is also used to crosscheck payer data for consistency, including, where possible, completeness. Payers submit taxpayer data based on tax year. It is normally only submitted once. The information would be current unless it is identified as "payer/agent" data. Then the AUR Payer/Agent coordinator would coordinate corrected data being given to the TEs, IMF and

the IRP are responsible for data integrity checks for data provided to IRDMCISA. The data generated within IRDMCISA is also checked for syntax errors. The tools focus is on the query and selection of the inherited data. The select and non-select rules are checked by the tool.

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 24.047 Audit Underreporter Case Files
- IRS 34.037 Audit Trail and Security Records System
- IRS 22.061 Information Return Master File
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 42.021 Compliance Programs and Projects Files

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: Information Return Processing (IRP)

Current PCLIA: Yes

Approval Date: 3/6/2017

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Notice Delivery System (NDS)

Current PCLIA: Yes

Approval Date: 4/4/2019

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Modernized e-File (MeF)

Current PCLIA: Yes

Approval Date: 2/20/2019

SA&A: Yes

ATO/IATO Date: 2/9/2019

System Name: Integrated Data Retrieval System

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 2/28/2017

SA&A: Yes

ATO/IATO Date: 11/1/2018

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

No

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: 1040 Form Name: US Individual Income Tax Return

Form Number: 1040A Form Name: US Individual Income Tax Return

Form Number: 1040EZ Form Name: Income Tax Return for Single and Joint Filers with
No Dependents

Form Number: 2441 Form Name: Child and Dependent Care Expenses

Form Number: 1041-K1 Form Name: Beneficiary's Share of Income, Deductions, Credits,
etc.

Form Number: 1065-K1	Form Name: Partner's Share of Income, Deductions, Credits, etc.
Form Number: 1098	Form Name: Mortgage Interest Statement
Form Number: 1098-T	Form Name: Tuition Statement
Form Number: 1099-B Transactions	Form Name: Proceeds from Broker and Barter Exchange
Form Number: 1099-A	Form Name: Acquisition or Abandonment of Secured Property
Form Number: 1099-C	Form Name: Cancellation of Debt
Form Number: 1099-DIV	Form Name: Dividends and Distributions
Form Number: 1099-G	Form Name: Certain Government Payments
Form Number: 1099-INT	Form Name: Interest Income
Form Number: 1099-K	Form Name: Merchant Card and Third Party Network Payments
Form Number: 1099-LTC	Form Name: Long-Term Care and Accelerated Death Benefits
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-Q	Form Name: Payments from Qualified Education Programs (Under Secs. 529 and 530)
Form Number: 1099-R	Form Name: Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance
Form Number: 1099-S	Form Name: Proceeds from Real Estate Transactions
Form Number: 1099-SA	Form Name: Distributions from a Health Savings Account, Archer MSA, or Medicare Advantage MSA
Form Number: 1120S-K1	Form Name: Shareholder's Share of Income, Deductions, Credits, etc.
Form Number: 5498	Form Name: IRA Contribution Information

Form Number: 5498-ESA	Form Name: Coverdell ESA Contribution Information
Form Number: 5498-SA	Form Name: Health Savings Account, Archer MSA, or Medicare Advantage MSA Information
Form Number: W-2	Form Name: Wage and Tax Statement
Form Number: W-2G	Form Name: Certain Gambling Winnings
Form Number: RRB-1099	Form Name: Payments by Railroad Retirement Board
Form Number: SSA-1099	Form Name: Social Security Benefit Statement
Form Number: Schedule A	Form Name: Itemized Deductions
Form Number: Schedule B	Form Name: Interest and Ordinary Dividends
Form Number: Schedule C	Form Name: Profit or Loss from Business (Sole Proprietorship)
Form Number: Schedule C-EZ	Form Name: Net Profit from Business (Sole Proprietorship)
Form Number: Schedule D	Form Name: Capital Gains and Losses
Form Number: Schedule E	Form Name: Supplemental Income and Loss
Form Number: Schedule F	Form Name: Profit or Loss from Farming
Form Number: Schedule SE	Form Name: Self-Employment Tax
Form Number: 1040X	Form Name: Amended U.S. Individual Income Tax
Form Number: Form 872	Form Name: Consent to Extend the Time to Assess
Form Number: 911	Form Name: Request for Taxpayer Advocate Service
Form Number: 966	Form Name: Corporate Dissolution or Liquidation
Form Number: Form 1045	Form Name: Application for Tentative Refund
Form Number: Form 1065	Form Name: U.S. Return of Partnership Income
Form Number: Form 1116	Form Name: Foreign Tax Credit
Form Number: Form 1310	Form Name: Statement of Person Claiming Refund

Form Number: Form 2106	Form Name: Employee Business Expenses
Form Number: Form 2555	Form Name: Foreign Earned Income
Form Number: Form 2859	Form Name: Request for Quick or Prompt Assessment
Form Number: Form 3244	Form Name: Payment Posting Voucher
Form Number: Form 3800	Form Name: General Business Credit
Form Number: Form 3903	Form Name: Moving Expenses
Form Number: Form 4562	Form Name: Depreciation and Amortization
Form Number: Form 4684	Form Name: Casualties and Thefts
Form Number: Form 4797	Form Name: Sales of Business Property
Form Number: Form 4835	Form Name: Farm Rental Income and Expenses
Form Number: Form 4952	Form Name: Investment Interest Expense Deduction
Form Number: Form 4972	Form Name: Tax on Lump-Sum Distributions
Form Number: Form 5329	Form Name: Additional Taxes on Qualified Plans
Form Number: Form 5405	Form Name: First-Time Homebuyer Credit
Form Number: Form 5564-A	Form Name: Notice of Deficiency - Waiver
Form Number: Form 5695	Form Name: Residential Energy Credit
Form Number: Form 6251	Form Name: Alternative Minimum Tax - Individuals
Form Number: Form 6252	Form Name: Installment Sale Income
Form Number: Form 6198	Form Name: At-Risk Limitations
Form Number: Form 6718	Form Name: Gains and Losses from Section 1256
Form Number: Form 8396	Form Name: Mortgage Interest Credit
Form Number: Form 8582	Form Name: Passive Activity Loss Limitations
Form Number: Form 8606	Form Name: Nondeductible IRAs

Form Number: Form 8814	Form Name: Parents' Election to Report Child's Interest and Dividends
Form Number: Form 8815	Form Name: Exclusion of Interest from Series EE
Form Number: Form 8821	Form Name: Tax Information Authorization
Form Number: Form 8824	Form Name: Like-Kind Exchanges
Form Number: Form 8829	Form Name: Expenses for Business Use of Your Home
Form Number: Form 8839	Form Name: Qualified Adoption Expenses
Form Number: Form 8853	Form Name: Archer MSAs and Long-Term Care
Form Number: Form 8857	Form Name: Request for Innocent Spouse Relief
Form Number: Form 8862	Form Name: Information to Claim Earned Income Credit After Disallowance
Form Number: Form 8863	Form Name: Education Credits (American Opportunity and Lifetime Learning Credits)
Form Number: Form 8880	Form Name: Credit for Qualified Retirement Savings Contributions
Form Number: Form 8889	Form Name: Health Savings Accounts
Form Number: Form 8903	Form Name: Domestic Production Activities Deduction
Form Number: Form 8917	Form Name: Tuition and Fees Deduction
Form Number: Form 8919	Form Name: Uncollected Social Security and Medicare Tax on Wages
Form Number: Form 8949	Form Name: Sales and other Dispositions of Capital
Form Number: Form 8958	Form Name: Allocation of Tax Amounts Between Certain Individuals in Community Property States
Form Number: Form 9409	Form Name: IRS/SSA Wage Worksheet
Form Number: Form 121412	Form Name: Operations Assistance Request (OAR)
Form Number: Form 14027-B	Form Name: Identity Theft Case Referral

Form Number: Form 14039	Form Name: Identity Theft Affidavit
Form Number: Form 14103	Form Name: Identity Theft Assistance Request (ITAR)
Form Number: Form 1120	Form Name: U.S. Corporation Income Tax Return
Form Number: Form 1120-S	Form Name: U.S. Income Tax Return for an S Corporation
Form Number: Form 2555-EZ	Form Name: Foreign Earned Income Exclusion
Form Number: Form 8288-A	Form Name: Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests
Form Number: Form 872-A	Form Name: Special Consent to Extend the Time to Assess Tax
Form Number: Form SS-8	Form Name: Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
Form Number: Form W-2C	Form Name: Statement of Corrected Income and Tax Amounts
Form Number: Form SS-4	Form Name: Application for Employer Identification
Form Number: Form 1042-S	Form Name: Foreign Person's U.S. Source Income Subject to Withholding
Form Number: Schedule 8812	Form Name: Child Tax Credit
Form Number: Schedule H	Form Name: Household Employment Taxes
Form Number: Schedule J	Form Name: Income Averaging For Farmers and Fishermen
Form Number: Schedule R	Form Name: Credit for the Elderly or the Disabled
Form Number: Form 843	Form Name: Claim For Refund and Request for Abatement
Form Number: Form 982	Form Name: Reduction of Tax Attributes Due to Discharge of Indebtedness
Form Number: Form 1041	Form Name: U.S. Income Tax Return for Estates & Trusts

Form Number: Form 2848	Form Name: Power of Attorney and Declaration of Representative
Form Number: Form 4029	Form Name: Application for Exemption From Social Security and Medicare Tax Processing
Form Number: Form 4137	Form Name: Social Security and Medicare Tax on Unreported Tip Income
Form Number: Form 4361	Form Name: Application for Exemption from Self-Employment Tax
Form Number: Schedule 1	Form Name: Additional Income and Adjustments to Income
Form Number: Schedule 2	Form Name: Tax
Form Number: Schedule 3	Form Name: Nonrefundable Credits
Form Number: Schedule 4	Form Name: Other Taxes
Form Number: Schedule 5	Form Name: Other Payments and Refundable Credits
Form Number: Schedule 6	Form Name: Foreign Address and Third Party Designee
Form Number: Form 461	Form Name: Limitation on Business Losses
Form Number: Form 8915A	Form Name: Qualified 2016 Disaster Retirement Plan Distributions and Repayments
Form Number: Form 8915B	Form Name: Qualified 2017 Disaster Retirement Plan Distributions and Repayments
Form Number: Form 1099-LS	Form Name: Reportable Policy Sale (Life Insurance Policy Sale under section 6050Y)
Form Number: Form 1099-SB	Form Name: Seller's Investment in Life Insurance Contract

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: Notice Delivery System (NDS)

Current PCLIA: Yes

Approval Date: 4/4/2019

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 2/28/2017

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Account Management Services (AMS-1)

Current PCLIA: Yes

Approval Date: 1/18/2018

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Automated Substitute for Return (ASFR)

Current PCLIA: Yes

Approval Date: 12/6/2016

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Centralized Authorization Fi (CAF)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Transcript Research System (TRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Fed/State CP2000 Extract (FS CP2000)

Current PCLIA: Yes

Approval Date: 3/29/2017

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Modernized E-File (MeF)

Current PCLIA: Yes

Approval Date: 2/20/2019

SA&A: Yes

ATO/IATO Date: 11/1/2018

System Name: Third Party Contact (TPC)

Current PCLIA: Yes

Approval Date: 6/5/2017

SA&A: Yes

ATO/IATO Date: 11/1/2018

Identify the authority

IRC 6103(h)(1)

For what purpose?

For Tax Administration

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

No

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: Fed/State CP2000 Extracts

Transmission Method: Secure Data Exchange (SDE)

ISA/MOU Yes

Organization Name: Individual Return Transaction File (IRTF)

Transmission Method: Secure Data Exchange (SDE)

ISA/MOU Yes

Identify the authority

IRC 6103(d)

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

SORN 34.037 (3) Disclose information to an appropriate Federal, state, local, tribal, or foreign agency, or other public authority, responsible for implementing or enforcing, or for investigating or prosecuting the violation of, a statute, rule, regulation, order, or license, when a record on its face, or in conjunction with other records, indicates a potential violation of law or regulation and the information disclosed is relevant to any regulatory, enforcement, investigative, or prosecutorial responsibility of the receiving authority.

For what purpose?

Tax Administration

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.

An initial data match with the individual 1040 tax returns vs. payer documents is performed in IRP, after this match, potential AUR cases are loaded onto the system based on income type and other criteria (Tax Examiners (TEs) then examine the F1040 with the taxpayer data to determine if the income in question has been reported by the taxpayer on another line/form of the return, or something to explain why the income wasn't reported). The TEs then make a determination to close the case, or to send a letter to the taxpayer, asking why the reported income was not included on the F1040. Depending on the taxpayer's response additional actions are taken on a case, which include assessments, closure, and follow-up. Due Process is provided pursuant to Title 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 Form 1040 provides taxpayers information regarding the opportunity to decline or consent to providing the information. Due process is provided pursuant to Title 5 USC.

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

After receiving a notice, taxpayers can contact IRS and explain they have no knowledge of the income reported and an attempt will be made to contact the payer for additional information. Also, if payers notify IRS of any bad data, or Tax Examiners spot a trend and identify potential "payer/agent" data the Payer/Agent coordinator will contact payers if necessary, to determine if data is inaccurate and notify Tax Examiners. Due Process is provided pursuant to Title 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 Write

Managers: Read Write

Developers: Read Only

IRS Contractor Employees

Contractor Users: Read Write

Contractor Managers: Read Only

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

The AUR system utilizes the standard IRS on-line access application to document approvals for access. UNAX training is also provided to inform users of the statutory rules governing and the IRS' policy on unauthorized access and inspection of records by IRS employees. IRS personnel can obtain access to IRDMCISA by completing and submitting an OL5081 request. AUR user's position and need-to-know determines the type of access to the data. The manager, functional security coordinator, and the system administrator/security officer grant approval for system access. A user's access to the data terminates when it is no longer required. A management designee monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege; providing the least amount of access to PII/SBU data to accomplish work role responsibilities.

RECORDS SCHEDULE

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

The National Archives and Records Administration (NARA) approved the destruction of AUR master data files 10 years after assessment (Job No. N1-58-97-13, Item 31, approved 2/9/98). AUR retention requirements are currently published under IRM/Records Control Schedule 1.15.32 for Electronic Tax Administration, Item 31 for System Data, Inputs, and Outputs. These disposition instructions are due to be re-published in IRS Document 12990 under RCS 32 in a future update to that Document as part of an on-going initiative to transition former RCS IRMs 1.15.8-37 to that new IRS Document.

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?

11/1/2018

Describe the system's audit trail.

The audit trail/response elements include Date time stamp (e.g., date and time of the event), Unique identifier (e.g., user name, UID, application name, SEID) of the user or application initiating the event Type of event; Subject of event, action taken Role of user when creating the event; and Success/Failure of the event. All users will have completed a background investigation or minimum background investigation and Form 5081 prior to gaining access to the system. User privileges and user roles determine the types of data that each user has access to.

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)?

Test status and execution will be reported weekly using the Enterprise Systems Testing Test Snapshot Report and narratives located in Rational Insight (RI).

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?

Tests and results are stored in the Rational Collaborative Lifecycle Management system. Again, test status and execution will be reported weekly using the Enterprise Systems Testing Test Snapshot Report and narratives. Copies are located in DocIT.

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.

5/30/2019 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: Under 50,000

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