
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Letter and Information Network and User Fee System, LINUS

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.

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Next, enter the **date** of the most recent PIA. 11/18/2014

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. Expiration of existing PIA - November 2017

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- No Domain Architecture/Milestone 2
- No Preliminary Design/Milestone 3
- No Detailed Design/Milestone 4A
- No System Development/Milestone 4B
- No System Deployment/Milestone 5
- Yes Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

A.1 General Business Purpose

5. What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

LINUS is an application that records and tracks user fees for exempt organizations and employee plans. User fees are submitted when applying for a determination of tax exempt status or approval

of employee pension plan. The information entered into LINUS from the applications include: Payment amount, if the User Fee was received, Document Locator Number (DLN), Entity information for the Plan Sponsor or Organization, Fee/Form Indicator, and the Power of Attorney data (POA). The data that is captured in LINUS can generate an acknowledgement notice to the filer and the POA representative. The system only retrieves by entity/organization and not by individual identifier. The LINUS application has six modules that comprise the functionality of the application. All of the six modules, with the exception of the database module, are client-side MS Access programs used to serve as the front-end for the LINUS application and are installed on the user's workstation. The exchange of data between the IRS and pay.gov is documented in a binding mutual arrangement, within IRC 6103 federal-state information sharing provisions, but not under an Memo of Understanding (MOU).

B. PII DETAIL

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

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

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

Yes On Primary No On Spouse No On Dependent

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

No Social Security Number (SSN)

Yes Employer Identification Number (EIN)

No Individual Taxpayer Identification Number (ITIN)

No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)

No Practitioner Tax Identification Number (PTIN)

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

All information is essential because LINUS requires this information to record the user fee and generate acknowledgements. All data in LINUS is necessary for its business. The EIN is uniquely needed to identify a user's record. EIN numbers are entered into the system twice by LINUS users to ensure accuracy. The LINUS application provides built-in error handling functions that notify the user with a response corresponding to the user performed action.

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

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

If **yes**, select the types of SBU

No Other SBU Records found.

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. Plan Sponsor: - Exempt Organization Name - Employee Plan Sponsor Name - Employee Plan Name - POA - Employer Identification Number (EIN) - Address - Refund amount - User fee records - Accounts payable data - Accounts receivable data B. Employee: - Standard Employee Identifier (SEID) - Tax Examiner (TE) 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)

No 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

If the answer to 6f is **No**, verify the authority is correct with the system owner and then update the answer to 6f.

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.

All information is essential because LINUS requires this information to record the user fee and generate acknowledgements. All data in LINUS is necessary for its business functions.

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

LINUS limits user inputs for designated fields within the application. The valid syntax of the application inputs (e.g., character set, length, numerical range, acceptable values) are in place to ensure that inputs match specified definitions for format and content. For example, date fields are limited to date formats (e.g. MM/DD/YYYY). The application has a mechanism in place to check for accuracy, completeness, and validity. EIN numbers are entered into the system twice by LINUS users to ensure accuracy. The LINUS application provides built-in error handling functions that notify the user with a response corresponding to the user performed action. The user error messages generated by the application provide timely and useful information to users without revealing information that could be exploited by adversaries. The application server uses an internal logging system for security issues or application-level errors and notifies the user(s) accordingly.

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? No

If **no**, explain why the system does not have a SORN?

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

No SORN Records found.

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?

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.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
MEDS	Yes	01/27/2017	Yes	10/20/2016

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **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).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Pay.gov	Downloaded from Pay.gov to users computer / uploaded to LINUS - no direct connection b/t LINUS and Pay.gov	No

11c. Does the system receive SBU/PII from State or local agency(s)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1024	Application for Recognition of Exemption Under Section 501(a)
8940	Request for Miscellaneous Determination Under Section 507, 509(a), 4940, 4942, 4945, and 6033 of the
8717	User Fee for Employee Plan Determination Letter Request

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? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No
14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? No
15. Does the system use cloud computing? No
16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

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

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

LINUS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

17b. If **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.

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):

Information provided is required to track user fee payments to the organization making the application. LINUS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

The LINUS application does not make any determinations. LINUS tracks the fees received from pension plans and organizations applying for exemption. Any determinations - adverse or otherwise - are made outside of this application. Notice, Consent and Due Process are provided in the tax forms instructions filed by the taxpayer, 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

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? TE/GE management authorizes all accounts that are established, activated, modified, disabled, and removed via the Online (OL) 5081 process. Users are required to complete an OL5081, Information System User Registration/Change Request Form, which lists mandatory rules for users of IRS information and information systems. When a user has been approved for access to the application by his/her manager, the OL5081 system sends an email to the user, providing an approval notification. The user then logs into the OL5081 system, reads the Rules of Behavior, and provides an "electronic signature," acknowledging that he/she has read, understands, and agrees to abide by the Rules of Behavior. Only authorized users within IRS have access to information contained within LINUS. Any data removed from LINUS, such as reports, raw data, or digital media, is handled using established IRS policies. The role-based access groups defined within the SQL Server database enforces the most restrictive set of right/privileges or access needed by users to perform their tasks; thereby, enforcing least privilege. Users are only granted access to roles that are necessary to perform the tasks associated with their job.

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.

All records housed in the LINUS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 85 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer

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)? In-process

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 10/31/2017

23.1 Describe in detail the system's audit trail. The audit trail will contain the audit trail elements as required in current IRM 10.8.3, 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?

The LINUS CY2017 Unit Test used requirements derived from the Unified Work Request(s) (UWR) for each affected application/system to prepare test scenarios, data, and expected results. No source code was used or referenced to create test conditions or test data. No live data was used during the test. No problems were identified during the Unit Test. Had there been any, they would have been documented as Problem Tickets using the Knowledge Incident/Problem, Service and Asset Management (KISAM). Problem Tickets are listed under Section 3.5 Problem Tickets.

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

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: Not Applicable

26b. Contractors: Not Applicable

26c. Members of the Public: Not Applicable

26d. Other: Yes

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000). Organizations and Pension Plans: 212,000

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
