

Date of Approval: **May 20, 2020**

PIA ID Number: **5040**

## **SYSTEM DESCRIPTION**

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

e-Trak 809 Database, PROD USER E-TRAK 809DB

*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?*

PCLIA (v.2) #2711 for e-Trak 809 Database

*What is the approval date of the most recent PCLIA?*

7/7/2017

*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.*

AD Compliance Governance Board

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

Operations & Maintenance (i.e. system is currently operational)

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

No

## **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.*

E-Trak 809 Database System is an application used by Submission Processing Field Office Payment Processing Units to issue and track serialized Form 809 (Official) Receipt for Payment of Taxes as authorized by management of various business functions. IRM 3.8.47 Deposit Activity - Manual Deposit for Field Office Payment Processing is the guidance document.

## **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:*

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)*

Internal Revenue Code (IRC) 6109 permits the use of Social Security Numbers for tax processing purposes.

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

The system requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

*Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?*

Yes

*Specify the PII Elements:*

Name

Mailing address

Standard Employee Identifier (SEID)

Financial Account Numbers

Tax Account Information

*Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?*

Yes

*Specify the types of SBU from the SBU Types List*

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.

*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.*

Bank financial information is SBU 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

*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.*

Taxpayer information is on Form 809 and remittance documents that may contain a critical error. If an error is observed by the Field Office Payment Processing Unit and they enter Form 5919 Teller Error Advice to inform the manager, then a copy of the supporting documentation is attached. Supporting documentation may include the SSN, taxpayer address, and financial information in the form of a letter or check on which the PII would be located. Managers only review the supporting documentation. Because the system is generating employee errors, any documentation included may be needed by management when reviewing the employee.

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

Any SBU/PII is an actual copy of what was received from the field office. The supporting documentation is sent by the taxpayer, which may include the SSN, taxpayer address, and financial information in the form of a letter or check on which the PII would be located. Managers only view the supporting documentation.

## **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 24.046 Customer Account Data Engine Business Master File

IRS 24.030 Customer Account Data Engine Individual Master File

## **RESPONSIBLE PARTIES**

*Identify the individuals for the following system roles:*

## 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: Integrated Collection System (ICS)

Current PCLIA: Yes

Approval Date: 4/29/2020

SA&A: Yes

ATO/IATO Date: 4/29/2020

System Name: Accounts Management System (AMS)  
Current PCLIA: Yes  
Approval Date: 4/29/2020  
SA&A: Yes  
ATO/IATO Date: 4/29/2020

*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: Form 809 Form Name: Receipt For Payment of Taxes

*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: Integrated Submission and Remittance Processing (ISRP)  
Current PCLIA: Yes  
Approval Date: 1/25/2017  
SA&A: Yes  
ATO/IATO Date: 12/26/2019

*Identify the authority*

Internal Revenue Code (IRC) 6109 permits the use of Social Security Numbers for tax processing purposes.

*For what purpose?*

Form 809 receipt is used to process the tax payment and credit the taxpayer account.

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

No

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

No

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

No

*Does this system disseminate SBU/PII to other Sources?*

No

## **PRIVACY SENSITIVE TECHNOLOGY**

*Does this system use social media channels?*

No

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

No

*Does the system use cloud computing?*

No

*Does this system/application interact with the public?*

No

## **INDIVIDUAL NOTICE AND CONSENT**

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

Yes

*How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?*

The IRS notifies all individuals and businesses who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

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

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

Consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

The customer service, examination and collection divisions allow for due process on payment discrepancies through the appeals process.



## **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

System Administrators: Administrator

Developers: Read Write

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

The e-Trak 809 database utilizes the standard IRS on-Line access application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management 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 which provide them the least amount of access to PII/SBU data that is required to perform their business function after receiving appropriate approval.

## **RECORDS RETENTION SCHEDULE**

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) 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.*

Form 809 records must be retained for at least 3 years after issuance of the last receipt in the book. Each book has 50 receipts. An employee may keep the same Form 809 book for years. IRS Document 12990 Records and Information Management Records Control Schedules 168 (3) Form 809, Receipt for Payment for Taxes. (Job No. NC1-83-6, Item 35). AUTHORIZED DISPOSITION: Destroy 3 years after issuance of last receipt. Document 12990 Records and Information Management Records Control Schedules, Schedules 8-37 IRM 3.8.47.6.16 (10-01-2019) Record Retention and Destruction for Form 809. RCS 28 Item 42-Receipts for Payment of Taxes, Form 809/Destroy 3 years after issuance of last receipt in book. RCS 33 Item 10-Legislative Analysis, Tracking and Implementation Services (LATIS) Legislative Implementation Tracking (UTS) Application. Legislative Implementation Tracking (UTS) is a Legislative Analysis, Tracking and Implementation Services (LATIS) e-Trak Application used to track actions needed to be taken to implement legislation that impacts the Internal Revenue Service. It is used to capture the Public Law, Public Law Number, Law Title and whether it is enacted or pending legislation as well as provisions, actions, and status related to specific legislation. (Job No. N1-58-09-50)

### **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?*

12/12/2019

*Describe the system's audit trail.*

E-Trak 809 Database is one application under the E-Trak system. The system records: logins, logouts, account creation, account deletions, timeouts, and locked accounts. The audit trail assures that those who use e-Trak only have permission to view and use the modules their role allows. The audit log events are captured in the database.

## **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)?*

System Test Plan, Unit test Plan, User Acceptance testing, test cases and test scripts. The plans are stored in DocIT. The test cases, test scripts and test plans are generated and stored in Collaborate Lifecycle Management Quality Manager Tool.

*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?*

System Test Plan, Unit test Plan, User Acceptance testing, test cases and test scripts. The plans are stored in DocIT. The test cases, test scripts and test plans are generated and stored in Collaborate Lifecycle Management Quality Manager Tool.

## **SBU DATA USE**

*Does this system use, or plan to use SBU Data in Testing?*

No

## 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: Under 100,000

Other: No

## CIVIL LIBERTIES

*Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?*

No

*Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?*

No

*Will this system have the capability to identify, locate, and monitor individuals or groups of people?*

No

*Does computer matching occur?*

No

## ACCOUNTING OF DISCLOSURES

*Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?*

No