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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. Individual Master File Document Specific, IDOCSPEC

2. Is this a new system? No

2.a. If **no**, is there a Privacy Civil Liberties Impact Assessment (PCLIA) for this system? Yes

If **yes**, enter the full name, acronym, and milestone of the most recent PCLIA.

Individual Master File Document Specific, IDOCSPEC PCLIA #1501

Enter the approval **date** of the most recent PCLIA. 10/22/2015

If **yes** Indicate which of the following changes occurred to require this update (check all that apply).

- Yes Addition of Personally Identifiable Information (PII) (PII is any information that is linked or linkable).
- 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
- Yes Internal Flow or Collection
- Yes Expiring PCLIA

Were there other system changes not listed above? No

3. What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Sustaining Operations (SO) ESC

3.a. Check the current Enterprise Life Cycle (ELC) 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? No

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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 general business purpose is to process Individual Income Tax forms (Form 1040 and associated forms), estimated tax payments, and Individual Masterfile/Business Masterfile revenue receipts that are filed via paper, as well as electronically. Computations, consistency checks and tolerances are performed to ensure that the submitted tax form information is correct. IDOCSPEC programs do not store, alter or update data. IDOCSPEC processes over 50 forms and schedules related to this application. Some of the forms are listed in Question 11e.

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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

6.a. 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 all types of tax identification numbers (TIN) that apply to this system:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>No</u>	Other Taxpayer Identification Number

If SSNs apply, which of the following approved Treasury uses of the SSNs applies:

<u>No</u>	Security background investigations
<u>No</u>	Interfaces with external entities that require the SSN
<u>No</u>	Legal/statutory basis (e.g. where collection is expressly required by statute)
<u>No</u>	When there is no reasonable alternative means for meeting business requirements
<u>No</u>	Statistical and other research purposes
<u>No</u>	Delivery of governmental benefits, privileges, and services
<u>No</u>	Law enforcement and intelligence purposes
<u>Yes</u>	Another compelling reason for collecting the SSN

Explain why one or more of the eight authorized uses above support the new or continued use of SSNs.

SSN is used to locate and validate taxpayer entity and return data.

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

There is no alternative to the use of the SSN. The SSN is the significant identifying part of the return data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

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

If **yes**, specify the information.

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

6.c. 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

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	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
Yes	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.

6.d. Are there other types of SBU/PII used in the system? No

6.e. 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

6.f. 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.

PII is collected via Form 1040 tax returns, remittances, information returns, adjustments, accompanying schedules and payment vouchers to process Individual Income Tax returns. SSNs are used during IDOCSPEC validation processing to retrieve entity validation data from the National Account Profile and the Affordable Care Act Verification System, and to validate taxpayer claims for certain statutory and refundable tax credits per legislative requirements. Also, return data can be retrieved by the computing center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are based upon whatever taxpayer identifying information is available at the time of research (e.g., SSN, name control, Document Locator Number, etc.). SBU/PII data is limited to only data required to process taxpayer transactions.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness?

Validated data is passed from IDOCSPEC to the Individual Master File (IMF) system to be posted to the taxpayer's account. If there are missing items once the data is processed, the computer centers (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary. Also, any inconsistencies between the submission information and IRS records will require further research and/or taxpayer contact.

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

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*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.*

9. 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

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

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

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNS please email \*Privacy.

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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

11.a. 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 PCLIA</u>	<u>Approval Date</u>	<u>SA&amp;A?</u>	<u>Authorization Date</u>
Error Resolution System (ERS)	Yes	02/07/2017	Yes	12/15/2016
Generalized Unpostable Framework (GUF)	Yes	11/28/2017	Yes	07/20/2012
Generalized Mainline Framework (GMF)	Yes	10/06/2017	Yes	09/13/2012

11.b. Does the system receive SBU/PII from other federal agency or agencies? No

11.c. Does the system receive SBU/PII from State or local agencies? No

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

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

If **yes**, identify the forms.

<u>Form Number</u>	<u>Form Name</u>
Form 1040	U.S. Individual Income Tax Return
Form 1040A	Itemized Deductions
Form 1040EZ	U.S. Individual Income Tax Return for Single and Joint Filers With No Dependents
Form 1040NR	U.S. Nonresident Alien Income Tax Return
Form 1040PR	Household Employment Tax (Puerto Rican Version)
Form 1040X	Amended U.S. Individual Income Tax Returns
Schedule A	Itemized Deductions
Schedule B	Interest and Ordinary Dividends
Schedule C	Profit or Loss from Business
Schedule D	Capital Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule F	Profit or Loss from Farming
Schedule R	Credit for The Elderly/Disabled
Schedule SE	Self-Employment Tax
Form 1116	Foreign Tax Credit
Schedule J	Income Averaging for Farmers and Fishermen
Form 2441	Child and Dependent Care Expenses
Form 3800	General Business Credit
Form 4136	Credit for Federal Tax Paid on Fuels
Form 4137	Social Security and Medicare Tax on Unreported Tip Income
Form 4684	Casualties and Thefts
Form 4797	Sales of Business Property
Form 4972	Tax on Lump-Sum Distributions
Form 5329	Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
Form 6198	At-Risk Limitations
Form 6251	Alternative Minimum Tax - Individuals
Form 8615	Tax for Certain Children Who Have Unearned Income
Form 2555	Foreign Earned Income
Form 4835	Farm Rental Income & Expenses
Form 8839	Qualified Adoption Expenses
Form 8853	Medical Savings Account and Long-Term Care Insurance Contracts
Form 8814	Parents' Election To Report Child's Interest & Dividends
Schedule EIC	Earned Income Credit
Schedule H	Household Employment Taxes
Schedule 8812	Child Tax Credit
Form 8606	Nondeductible IRAs
Form 8863	Education Credits (American Opportunity and Lifetime Learning Credits)
Form 4952	Investment Interest Expense Deduction
Form 8889	Health Savings Accounts
Form 8880	Credit for Qualified Retirement Savings Contributions
Form 8888	Allocation of Refund (Including Savings Bond Purchases)
Form 5405	Repayment of the First-Time Homebuyer Credit
Form 8917	Tuition and Fees Deduction
Form 8919	Uncollected Social Security and Medicare Tax on Wages
Form 8958	Allocation of Tax Amounts Between Certain Individuals in Community Property States
Form 8941	Credit For Small Employer Health Insurance Premiums
Form 8910	Alternative Motor Vehicle Credit
Form 8936	Qualified Plug-In Electric Drive Motor Vehicle Credit

Form 8867	Paid Preparer's Due Diligence Checklist
Form 8959	Additional Medicare Tax
Form 8960	Net Investment Tax For Individuals, Estates and Trusts
Form 8962	Premium Tax Credit
Form 8965	Health Coverage Exemptions
Form 1040SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents o
Form 1040ES/C	Estimated Tax Payments
Form 8586	Low-Income Housing Credit

11.f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

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#### F. DISSEMINATION OF PII

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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, Radio Frequency Identification (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 (or is) notice provided to the individual prior to collection of information? Yes

17.a. 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 system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18.b. If individuals do not have the opportunity to give consent, why not?

The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for." Their response is mandatory under these sections.

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. Due process is provided pursuant to 5 USC.

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

Contractor Employees? No

- 21.a. How is access to SBU/PII determined and by whom? Employees who determine that they have a business need to access Unisys mainframe data (e.g., to resolve a production problem report) contact the Enterprise Service Desk (ESD) and request "firecall" access to the mainframe. ESD opens a Knowledge Incident/Problem Service Asset Management ticket granting temporary access, which can be extended for additional limited time by re-contacting ESD. There is no permanent online access.

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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? Yes

- 22.a. 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.

IDOCSPEC is non-recordkeeping - therefore, no scheduling actions are required. IDOCSPEC is a batch processing application that checks for the accuracy of tax return information. IDOCSPEC does not generate, alter or store any records. IMF recordkeeping data is appropriately scheduled under Records Control Schedule 29 for Tax Administration - Wage and Investment Records (Service Center Operations), Item 203.



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**I.2 SA&A OR ASCA**

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23. Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)? Yes

23.a. If **yes**, what date was it completed? 08/27/2018

23.1. Describe in detail the system's audit trail. There are no audit trails in the IDOCSPEC subprograms. All data storage, handling and audit trails are done by the GMF and ERS and GMF systems that manage use of the IDOCS subprograms. The GMF and ERS systems have approved SA&As.

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**J. PRIVACY TESTING**

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24. Does the system require a System Test Plan? No

24.b. If **no**, please explain why. All monitoring and evaluating activities are done by the GMF and ERS systems that manage use of the IDOCSPEC applications.

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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? 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:

- |                              |                            |
|------------------------------|----------------------------|
| 26.a. IRS Employees:         | <u>Not Applicable</u>      |
| 26.b. Contractors:           | <u>Not Applicable</u>      |
| 26.c. Members of the Public: | <u>More than 1,000,000</u> |
| 26.d. 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 Recommendations of the 9/11 Commission 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

30. Does Computer matching occur? No

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**N. ACCOUNTING OF DISCLOSURES**

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31. 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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