Date of Approval: **September 16, 2019**

PIA ID Number: **4123**

SYSTEM DESCRIPTION

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

Information Sharing & Reporting - Sharing, ISR-S

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?

Information Sharing & Reporting-Sharing, 3483, MS5

What is the approval date of the most recent PCLIA?

9/7/2018

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

New Access by IRS employees or Members of the Public

Were there other system changes not listed above?

Yes

What were those changes?

The Enterprise Consolidated Legacy Access Service (E-CLAS) release adds a Service Oriented Architecture (SOA)-based scalable Enterprise Services framework for Web services for Core command codes that are currently supported by Consolidated Legacy Access Services (CLAS API). This change is considered technical in nature, and does not affect any existing PII, nor add any additional PII. The Partnership Bipartisan Budget Act (PBBA) imposes reporting requirements on the audited partnership and its partners, allows partners to report partnership adjustments, and allows the IRS to assess and collect on such partners when necessary.

An audited partnership may submit a Modification and Push Out request unless they elect out of the centralized audit procedures. This Vision, Scope and Architecture (VSA) covers the functionalities required to implement the BBA Modification and Push Out requirements. The functionalities are planned to be implemented in phases. Among the goals for Phase I are: 1. Enable Portal Registration and Application to electronically transmit the new Bipartisan Budget Act (BBA) Forms and documents. 2. Enable electronic intake of Modification and Push Out Forms and packages. 3. Implement the new Centralized Request and Submission System (CRSS) to manage as a case Partnerships' Requests as well as Compliance Checks of the Partnerships and Partner's Internet Use Agreements (IUAs) (e.g. Modification and Push Outs) along with their related correspondence. 4. Distribute the BBA data to downstream systems for further processing. 5. Generate reports for Business and Information Technology (IT) operational and compliance analyses. 6. Provide IT Operational and Help Desk support for Internal and External Customers.

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

Compliance Domain Governance Board.

Current ELC (Enterprise Life Cycle) Milestones:

Project Initiation/Milestone 1

Domain Architecture/Milestone 2

Preliminary Design/Milestone 3

Detailed Design/Milestone 4A

System Development/Milestone 4B

System Deployment/Milestone 5

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 Information Sharing and Reporting - Sharing (ISR-S) project developed an information sharing capability that facilitates the (1) exchange of ACA data between the IRS and Centers for Medicare and Medicaid Services (CMS) systems (as regulated in section 6103 of the Internal Revenue Code), and (2) transfer of ACA data between Internal Revenue Service (IRS) internal systems, both legacy and Affordable Care Act (ACA) (note that all transfers are ACA-related). On Aug.13, 2013, the Internal Revenue Service issued final regulations implementing section 6103(l)(21) of the Internal Revenue Code, as added by the ACA. This provision authorizes the IRS - upon written request and subject to strict privacy and security safeguards - to disclose certain taxpayer information for use in verifying eligibility for health care affordability programs. ISR-S developed over several iterations. Earlier phases facilitated receipt and processing of real-time requests; provided infrastructure services via web services connectivity and service-oriented integration to ACA project systems. ISR-S facilitates the processing of inbound CMS requests and coordinates with internal ACA applications to provide appropriate responses to CMS. The system provides the ability to verify exchange identifiers and family size. For the latest version of ACA, ISR-S connects the legacy system Corporate File On-line (CFOL), to ACA's Information Returns Database (IRDB) database, thus allowing ACA information returns to be viewed by users. In addition, operational metrics will be gathered on this new interface. These metrics will be sent to Enterprise Informatica Platform (EIP) for reporting purposes. ISR-S is unique in that there is no ISR-S application that resides on the component infrastructure. The combined infrastructure components when deployed as ISR-S provide the functionality that ISR-S provides to the rest of the ACA environment. As a result, ISR-S auditing requirements are met through implementing the associated Platform Level Audit Plan(s) and the remaining requirements being identified as part of the ISR-S Audit Plan. Due process is provided pursuant to 26 USC. The E-CLAS release adds a Service Oriented Architecture (SOA)-based scalable Enterprise Services framework for Web services for Core command codes that are currently supported by Consolidated Legacy Access Services (CLAS API). PL 114-74 (11/02/2015) Bipartisan Budget Act of 2015, passed on November 2, 2015, repeals the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) partnership procedures and replaces them with a centralized partnership audit regime unless eligible partnership elects out of the centralized regime. To correct potential overstatements, the centralized partnership audit regime includes modification procedures and provides additional discretionary authority for the IRS to further modify imputed underpayments to carry out the function of the modification provision. In addition, the Push Out process, if elected, imposes reporting requirements on the audited partnership and its partners, allows partners to report partnership adjustments, and allows the IRS to assess and collect on such partners when necessary.

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:

Legal/statutory basis (e.g. where collection is expressly required by statute)

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

PL 114-74 (11/02/2015) Bipartisan Budget Act of 2015, passed on November 2, 2015, repeals the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) partnership procedures and replaces them with a centralized partnership audit regime unless eligible partnership elects out of the centralized regime. To correct potential overstatements, the centralized partnership audit regime includes modification procedures and provides additional discretionary authority for the IRS to further modify imputed underpayments to carry out the function of the modification provision. In addition, the Push Out process, if elected, imposes reporting requirements on the audited partnership and its partners, allows partners to report partnership adjustments, and allows the IRS to assess and collect on such partners when necessary.

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 Circular 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. ISR-S requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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

Phone Numbers

Date of Birth

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 (SBUList)

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

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

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.

Name Mailing address Date of Birth SEID Tax Account 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.

The information is collected for the purpose of complying with a legislative mandate in Affordable Care Act (ACA) and Partnership Bipartisan Budget Act (PBBA), in order to (1) conduct tax administration (to determine if tax payers are eligible for health insurance), and (2) provide taxpayer services. ISR-S is critical in supporting the IRS mission to provide enrollment and eligibility determination for federally-mandated health insurance affordability programs. ISR-S processes system-to-system requests between Centers for Medicare and Medicaid Services/Health and Human Services (CMS/HHS) and ACA systems using SBU/PII identifiers, and between internal IRS systems (both legacy and ACA).

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

Requirements governing the accuracy, timeliness, and completeness of SBU/PII will be such as to ensure fair treatment of all individuals. Information is collected, to the greatest extent practicable, directly from the individual to whom it relates (via taxpayer information submitted directly by the individual who is seeking ACA eligibility). ISR-S serves as a communications conduit between other systems internal and external to the IRS and does not maintain or verify the SBU/PII data it receives beyond format validation. Determinations based on the SBU/PII data are the responsibilities of systems outside of the scope of ISR-S. There is a process by which taxpayers can amend their returns and other information they provided.

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

IRS 34.037   Audit Trail and Security Records System

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: Integrated Enterprise Portal (IEP)

Current PCLIA: Yes

Approval Date: 1/23/2019

SA&A: Yes

ATO/IATO Date: 3/28/2019

System Name: Coverage Data Repository (CDR)

Current PCLIA: Yes

Approval Date: 5/3/3018

SA&A: Yes

ATO/IATO Date: 6/21/2019

System Name: Standard Corporate Files Online (CFOL)

Current PCLIA: Yes

Approval Date: 5/29/2019

SA&A: No

System Name: External Systems Access Management (ESAM)

Current PCLIA: No

SA&A: No

System Name: ACA Information Returns (AIR)/ Information Return Intake System (IRIS)

Current PCLIA: Yes

Approval Date: 12/21/2018

SA&A: Yes

ATO/IATO Date: 3/14/2019

System Name: Information Return Database (IRDB)

Current PCLIA: Yes

Approval Date: 5/3/2019

SA&A: Yes

ATO/IATO Date: 9/1/2018

System Name: IRPS Information Returns Processing System (IRPS)

Current PCLIA: Yes

Approval Date: 9/20/2018

SA&A: Yes

ATO/IATO Date: 5/22/2019

System Name: Correspondence Examination Automation Support (CEAS)

Current PCLIA: Yes

Approval Date: 2/14/2018

SA&A: Yes

ATO/IATO Date: 12/17/2018

System Name: Report Generation Software (RGS)

Current PCLIA: Yes

Approval Date: 3/9/2018

SA&A: Yes

ATO/IATO Date: 10/3/2017

System Name: Enterprise Intelligence Business Platform (EBIP)

Current PCLIA: Yes

Approval Date: 8/1/2019

SA&A: Yes

ATO/IATO Date: 6/25/2019

System Name: Audit Information Management System (AIMS)

Current PCLIA: Yes

Approval Date: 9/19/2018

SA&A: Yes

ATO/IATO Date: 10/1/2018

System Name: Imputed Underpayment Amount (IUA) Calculator

Current PCLIA: No

SA&A: No

System Name: Tax Litigation Counsel Automated Tracking System (TL-CATS)

Current PCLIA: Yes

Approval Date: 5/9/2019

SA&A: Yes

ATO/IATO Date: 10/2/2018

System Name: Legacy Access Provider /Consolidated Legacy Access Service (LAP/CLAS)

Current PCLIA: Yes

Approval Date: 3/12/2019

SA&A: No

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/12/2019

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 3/6/2017

SA&A: Yes

ATO/IATO Date: 10/25/2018

System Name: Generalized Mainline Framework (GMF)

Current PCLIA: Yes

Approval Date: 10/6/2017

SA&A: No

System Name: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 2/4/2019

System Name: Examination Returns Control System (ERCS)

Current PCLIA: Yes

Approval Date: 2/7/2017

SA&A: Yes

ATO/IATO Date: 12/15/2018

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

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).

Name: Health and Human Services

Transmission Method: Electronic

ISA/MOU: Yes

Name: Social Security Administration

Transmission Method: Electronic

ISA/MOU: Yes

Name: Centers for Medicare and Medicaid Services

Transmission Method: Electronic

ISA/MOU: Yes

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?

No

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: Account Management Services

Current PCLIA: Yes

Approval Date: 1/18/2018

SA&A: Yes

ATO/IATO Date: 3/16/2019

Identify the authority

Internal Revenue Code Sections 6001, 6011, 6012e(a), 6019.

For what purpose?

Purpose is 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?

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Not Applicable

Explain why not required.

ISR-S is an internally facing system. There is no public access or interface.

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?

Notice is provided to individuals through their contact with the source systems, such filing of tax returns, depending on the source of the data.

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

No

Why not?

The SEID from the Calculator user to do a Negative TIN (Taxpayer Identification Number) (NTIN) check. The user also enters a tax payer/partnership TIN to be able to pull up/create the case and do the Imputed Underpayment Amount (IUA) Calculation. Without the data, an IUA calculation could not be performed.

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

The system will allow effected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 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

System Administrators: Administrator

Developers: Read Only

IRS Contractor Employees

Contractor Users: Read Write

Contractor Managers: Read Write

Contractor Developers: Read Only

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

All access is controlled through the OL5081 system with assigned managers/approvers. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Online 5081 process to request access to the System.

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?

No

You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.

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?

3/7/2019

Describe the system's audit trail.

ISR-S will document actions initiated by users of the system and system interactions that will establish accountability, aid in investigations, and reconstruction of events. The ACA Program Level Audit Plan addresses various aspects of auditing to be performed at the program level and by the underlying common infrastructure. It describes and identifies those aspects of auditing which apply to ISR-S specifically, and how it interacts with other systems to achieve overall effective auditing for the business. Other systems include cross references to other ACA applications, the ACA General Support System (GSS), and other relevant GSS/Authorization Boundary systems such as operating systems and Database Management System (DBMS). In addition to the Security Audit Automatic Response and Auditable Events requirements, applications which process any type of or subset of taxpayer data shall capture and record the following application transactional information in audit trails: (1) employee and contractor transactions that add, delete, modify, or research a tax filer's record;

(2) employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial); (3) employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles; (4) any system transactions that alter an employee's access to the EUP, or a system's or application's role or sub role; (5) any employee or contractor transactions identified by the system owner as requiring additional oversight; and (6) any third-party transactions identified by the system owner as requiring additional oversight. Audit events that are application-specific are recorded in an audit trail log but could also be recorded in transaction logs or error logs. Application-level audit trails monitor and log user activities. At a minimum, an event record shall specify data files opened and closed; specific actions, such as reading, editing; and deleting records or fields.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

10/31/2019 12:00:00 AM

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?

ISR-S is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (now called Annual Security Control Assessment) occurs annually to ensure that controls remain in place to properly safeguard PII.

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: Not Applicable

Contractors: Not Applicable

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