## A.  SYSTEM DESCRIPTION

1.   Enter the full name and acronym for the system, project, application and/or database.  Exempt Organizations Compliance Area Classification Database, EOCA Classification Database, EOCA Classification Datab

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.

>>        Exempt Organizations Compliance Area Classification Database PIA ID Number: 1373

>>        Next, enter the **date** of the most recent PIA.    06/17/2015

>>        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?   No

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 |
| No  | Operations & Maintenance (i.e., system is currently operational) |

4. Is this a Federal Information Security Management Act (FISMA) reportable system?    No

## 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.

The Exempt Organization Compliance Area (EOCA) Classification database was an access database used to track all cases classified in the Exempt Organization Compliance Area. The data was also analyzed and used to identify examination issues for the Government Entities Compliance Unit (GECU). The EOCA Classification database has been migrated into the Reporting Compliance Case Management System (RCCMS), a Federal Information Security Management Act (FISMA) compliant system. However, the database will remain active for historical research purposes only.

## 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).

   Individual Social Security numbers (SSN's) are not used within the EOCA Classification database; Employer Identification numbers (EIN's) are required for identification of the record. The EOCA Classification database has been migrated into the Reporting Compliance Case Management System (RCCMS), a Federal Information Security Management Act (FISMA) compliant system. However, the database will remain active until it is no longer needed for historical purposes.

   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.

| On Primary | | On Spouse | On Dependent | Selected | PII Element |
|---|---|---|---|---|---|
| Yes | Name | | Yes | No | No |
| Yes | Mailing address | | No | No | No |
| Yes | 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 |
| Yes | Tax Account Information | | Yes | No | No |

6c. 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

| Selected | SBU Name | SBU Description |
|---|---|---|
| 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. |
| No | 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 |
| No | 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. |

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


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?   <u>Yes</u>


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## 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.

   <u>The EOCA Classification database is not being updated with any information, it is only being retained for historical research purposes. However, the SBU/PII (EIN/SSN) data was used to identify the case related to the compliance check. The mailing address and phone numbers are needed if taxpayer contact is necessary. The employee name and Single Employee Identification (SEID) are used to identify the Tax Examiner, Agent or Manager assigned to each compliance check as well as populating various forms and letters. The tax amount and corrected tax amount are used to ensure proper tax is collected.</u>

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?

   <u>The organizational records were created from information extracted from Modernized e-File (MEF) or Return Information Control System (RICS) data extracts. Each has its own verification process for data accuracy, timeliness, and completeness; therefore, the EOCA Classification database assumes that the data is accurate, timely, and complete when it is provided by either of these systems. The records in the EOCA Classification database are being retained for historical research purposes only.</u>

## 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?   Yes

        If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   Yes

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

| SORNS Number | SORNS Name |
|---|---|
| Treasury/IRS 50.222 | Tax Exempt/Government Entities (TE/GE) Case Management Records |
| Treasury/IRS 34.037 | Audit Trail and Security Records System |

        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?   Yes

## 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.

| System Name | Current PCLIA | Approval Date | SA&A? | Authorization Date |
|---|---|---|---|---|
| Returns Inventory and Classification System (RICS) | Yes | 03/31/2017 | Yes | 10/04/2016 |
| Modernized e-File (MEF) | Yes | 02/18/2016 | Yes | 11/09/2015 |

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

    11c. Does the system receive SBU/PII from State or local agencies?   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

| Form Number | Form Name |
|---|---|
| 990 | Return of Organization Exempt From Income Tax |
| 990 EZ | Short Form Return of Organization Exempt From Income Tax |

   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?
   Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to Title 5 USC.

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

   18b. If no, why not?   The EOCA Classification Database does not make determinations. All determinations are completed through the Examination process with no direct correlation to the EOCA Classification database".

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 determinations per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How to Prepare a Protest If You Don't Agree. Due process is provided pursuant to Title 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

| IRS Employees? | Yes/No | Access Level (Read Only/Read Write/ Administrator) |
|---|---|---|
| Users | Yes | Read-Only |
| Managers | Yes | Read-Only |
| Sys. Administrators | Yes | Read-Only |
| Developers | No | |

    Contractor Employees?    No

21a. How is access to SBU/PII determined and by whom? Access to the server folder is approved by the System Administrator and controlled/maintained by Information Technology (IT) through the OS GetServices system. Only the Database Administrator and the employee assigned to update the database have access.

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 EOCA Classification database 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 and Records Administration approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 24, Item 1 and as coordinated with the IRS Records and Information Management 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)?    No

    23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?    Yes


23.1 Describe in detail the system's audit trail.    The audit trail is maintained by IT and access is granted through the OS GetServices. IT maintains records of individuals who have access to the shared server folder. The Discrepancy database is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.


## J. PRIVACY TESTING

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

    24c. If **no**, please explain why. This is an internally created Access database that did not follow an IT or BSP path in development. The Business System Planning (BSP) office is now in the process of analyzing the current state and considering options for either improving the existing tool or transitioning to an enterprise solution.


## 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:   Under 100,000
    26d. Other:               Yes

        If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).
        Exempt Organizations 100,000


## 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

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**N. ACCOUNTING OF DISCLOSURES**

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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

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**End of Report**

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