

Date of Approval: **May 09, 2019**

PIA ID Number: **3845**

SYSTEM DESCRIPTION

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

Employee Plans Master File Service Center, EPMF-SC

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?

EPMF-SC PIA # 1647

What is the approval date of the most recent PCLIA?

2/29/2016

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.

Submission Processing Governance Board (SP GB)

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.

The Employee Plans Master File Service Center (EPMF-SC) project is part of the Generalized Mainline Framework (GMF). EPMF-SC programs, verify the information on various 5330 Employee Benefit Plans (EBP) and 5500EZ One-Participant (Owners and Their Spouses) Retirement Plan. This project maintains 20 subprograms and subroutines as well as four common shared subroutines which includes the zip code validation and foreign address between the two forms. These subprograms are called by GMF and Error Resolution System (ERS) to validate return information base on Tax Class, Doc Code and Format Code in the Document Locator Number (DLN). The subprograms are utilized by GMF and ERS to determine and to generate computed money amounts and various indicators for subsequent processing. Valid returns are forwarded by GMF to the Master File. EPMF-SC programs, do not store, alter or update data with the tax examiner or ERS personnel. Data can be retrieved from GMF and ERS system files by the Service Center personnel for any retrieval actions including DLN information etc. EPMF-SC is a batch processing application that checks for the accuracy of recorded plans information.

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:

Interfaces with external entities that require 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)

Submitting Tax Related Forms.

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. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The GMF system requires the use of SSN's 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

Phone Numbers

Date of Birth

Employment Information

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

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

Are there other types of SBU/PII used in the system?

No

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

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 EPMF-SC project is part of the GMF pipeline processing system. EPMF-SC programs verify the information on various 5330 Employee Benefit Plans (EBP) and 5500EZ One-Participant (Owners and Their Spouses) Retirement Plan. This project maintains 20 subprograms and subroutines as well as four common shared subroutines which include the zip code validation and foreign address between the two forms. These subprograms are called by GMF and ERS to validate return information base on Tax Class, Doc Code and Format code in the DLN. The subprograms are utilized by GMF and ERS to determine and to generate computed money amounts and various indicators for subsequent processing. Valid returns are forwarded by GMF to the Master File. EPMF-SC programs, do not store, alter or update data with the tax examiner or ERS personnel. Data can be retrieved from GMF and ERS files by Service Center personnel for any retrieval actions including DLN information etc.

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

Data validation is carried out by EPMF-SC subroutines once the records are passed by GMF and ERS. Validations performed on each return are based on IRS Business customer requirements. Returns are processed in the GMF and ERS systems on a daily basis.

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 24.046 Customer Account Data Engine Business 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?

No

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: 5330 Form Name: Return of Excise Taxes Related to Employee Benefit Plans

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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?

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.

Provided through IRS issued Forms.

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):

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.

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

EPMF-SC System is a repository of taxpayer information submitted directly to the IRS through other IRS applications. EPMF-SC System does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by other means, will submit changes to CADE 2 through automated methods so an auditable record may be maintained. Due Process is provided 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

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

There is no access except through GMF and ERS. Online 5081 have to be completed for individuals who have been determined to have business need to access GMF and ERS.

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.

EPMF-SC does not retain or store any records because it is non-record keeping and there are no scheduling actions are required. EPMF-SC is batch processing application that checks for the accuracy of recorded plans information. EPMF-SC does not generate, alter or store any records. Recordkeeping data is appropriately scheduled under Records Control Schedule 29 for Tax Administration - Wage and investment Records (Service Center Operations). EPMF is the official records keeping system. EPMF, which is scheduled as a record keeping system under Records Control Schedule 19, item 31 and was approved for records retention on 2/29/16.

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Audit trails and data storage are handled by invoking the ERS and GMF systems which manage EPMF-SC subprograms.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

All monitoring and evaluating activities are done by the ERS and GMF programs that manage the EPMF-SC applications.

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: Not Applicable

Members of the Public: Not Applicable

Other: Yes

Identify the category of records and the number of corresponding records (to the nearest 10,000).

EPMF-SC validates tax returns information based on "TAX-CLASS, DOC-CODE and FORMAT-CODE" in the DLN. EPMF-SC programs do not store, alter or update data.

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