A. SYSTEM DESCRIPTION

1.   Enter the full name and acronym for the system, project, application and/or database. Generalized Mainline Framework , GMF

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.

>>   Generalized Mainline Framework , GMF , 904

>>   Next, enter the **date** of the most recent PIA.   1/8/2015

>>   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
>>>   Yes ___   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
>   Yes __   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 Generalized Mainline Framework (GMF) application is a set of computer programs (batch files) set to run automatically in a specified order on the UNISYS Platform [Modernization & Information Technology Services (MITS)-23 GSS]. GMF serves as the pipeline that improves accuracy and consistency of data from a variety of IRS internal applications/systems as input sources. Tax returns, remittances, information returns, and

adjustment and update transactions are controlled, validated, corrected, and passed on for posting to the Master File. GMF accepts taxpayer data in batches, which can have up to 100 documents. This data is processed and separated into individual transactions. GMF does not alter or update data without the intervention of a tax examiner or error resolution personnel. Information is updated as a result of taxpayer correspondence and/or employee research when problems with processing the original taxpayer submitted data occurs. Data can be retrieved by computing and/or service center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are directed to whatever taxpayer identifying information is needed at the time of research [i.e., Social Security Number (SSN), name control, or Document Locator Number (DLN)]. GMF has over 100's of forms related, and we have listed 15 of them in Question# 11e.

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   Yes   On Spouse   Yes   On Dependent

        If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

    Yes   Social Security Number (SSN)
    Yes   Employer Identification Number (EIN)
    Yes   Individual Taxpayer Identification Number (ITIN)
    Yes   Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
    Yes   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). There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. The Office of Management and Budget memorandum M-07-12 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. The GMF program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

    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.

Selected	PII Element	On Primary	On Spouse	On Dependent
Yes	Name	Yes	Yes	Yes
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes
No	Place of Birth	No	No	No
No	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	Yes	Yes

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
No	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
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?   No

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)
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109
Yes	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
Yes	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?   Yes

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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. Tax returns, remittances, information returns, and adjustment and update transactions all of which contain SSN's, names, addresses, dates of birth as well as tax information are controlled, validated, corrected, and passed on for posting to the Master File.

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. Accuracy: Data is passed to GMF through the input record. Then various validation procedures are used to ensure the accuracy of the returns. For example the National Account Profile (NAP) system is used to compare the Data between the taxpayer submission information and those of IRS and Social Security Administration (SSA) records. Any discrepancies will be directed to the error resolution unit. Completeness: If there are missing items once this data has been processed through all of the validations, the GMF unit along with other units in the service center (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary. The validations are performed within GMF as well as other interfacing systems (such as, Individual Master File (IMF) Doc Spec, Business Master File (BMF) Doc Spec., etc). Timeliness: Submission and transaction dates are part of the record information and will determine the posting sequence of the taxpayer record. Any inconsistency between the submission information and IRS records will require further research and/or taxpayer contact.

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 22.054	Subsidiary Accounting Files
Treasury/IRS 22.060	Automated Non-Master File
Treasury/IRS 22.062	Electronic Filing Records
Treasury/IRS 24.030	Customer Account Data Engine (CADE) IMF
Treasury/IRS 24.046	CADE Business Master File (BMF)
Treasury/IRS 34.037	IRS Audit Trail and Security Records

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 PIA?	PIA Approval Date	SA & A?	Authorization Date
Section 527 Political Committee (527PAC)	Yes	02/11/2015	No	
Batch Block Tracking System (BBTS)	No		No	
Data Edit Validation (DED)	Yes	02/11/2015	No	
Error Resolution System (ERS)	Yes	01/16/2015	No	
Service Center Control File Processing (SCCF)	No		No	
End of Day Processing (EOD):	Yes	08/03/2014	No	
Electronic Filing System (ELF)	Yes	07/20/2015	No	
Generalized Unpostable Framework (GUF)	Yes	01/21/2015	No	
Integrated Submission and Remittance Processing (ISRP)	Yes	01/25/2017	No	
Modernized E-File (MeF)	Yes	02/23/2016	No	
Name Search Facility (NSF)	Yes	08/25/2014	No	
Remittance Processing System - Pre Mainline (RPS-PM)	Yes	07/01/2015	No	
Automated Substitute for Return (ASFR):	Yes	12/06/2016	No	
National Account Profile (NAP)	Yes	03/21/2017	No	

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 agency (-ies)? 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
Form 1042	Annual Withholding Tax Return for US Source Income of Foreign Persons
Form 1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)
Form 1065	U.S. Partnership Return of Income
Form 1120	U.S. Corporation Income Tax Return
Form 11-C	Occupational Tax and Registration Return for Wagering
Form 2290	Heavy Highway Vehicle Use Tax Return
Form 3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts
Form 7004	Application for Automatic Extension of Time to File Corporation Income Tax Return
Form 706	United States Estate Tax Return
Form 709	United States Gift Tax Return
Form 940	Employer's Annual Federal Unemployment Tax Return (FUTA)
Form 943	Employer's Annual Federal Tax Return for Agricultural Employees
Form 990	Return of Organization Exempt from Income Tax
Form 1040	U.S. Individual Income Tax Return,
Form 941	Employer's Quarterly Federal Tax Return

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

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F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name	Current PIA?	PIA Approval Date	SA & A?	Authorization Date
Adoption Taxpayer Identification Number (ATIN):	Yes	08/11/2015	No	
Business Master File Discriminant Index Function Requests (BMF DIF REQ):	Yes	04/24/2015	No	
Business Master File Pre-Posting (BMF PRE-POSTING) via Router Run (RR):	Yes	04/24/2015	No	
Combined Annual Wage Reporting (CAWR):	Yes	02/19/2016	No	
Computer Assisted Review of ERS (CARE):	Yes	03/09/2016	No	
Control Data Analysis (PCD):	No		No	
Daily TIF Update (DLY):	Yes	04/03/2014	No	
Electronic Fraud Detection System (EFDS):	Yes	01/16/2015	No	
Employee Plans Master File Pre-Posting (EPMF PRE-POSTING, EPMF INPUTS) via Router Run (RR):	Yes	12/15/2015	No	
Error Resolution System (ERS):	Yes	01/16/2015	No	
Excise Tax Extract (ETE, NSA018)	No		No	
Extract 1099 (1099 MATCH, NSA138):	Yes	06/06/2017	No	
Business Master File Notices (BMF NOTICES):	Yes	04/24/2015	No	
Name Search Facility (NSF):	Yes	08/25/2014	No	
Notice Review Processing System (NRPS):	Yes	07/21/2015	No	
Performance Evaluation Reporting System (PERS, PCA):	Yes	09/06/2017	No	
Preparer Tax Identification Number Application (PTIN):	No		No	
Production Control and Performance Reporting (PCC):	No		No	
Questionable Refund Program (QRP):	Yes	01/16/2015	No	
Router Run (RR):	Yes	01/18/2015	No	
Service Center Control File Processing (SCCF):	No		No	
Tax Return Data Base (TRDB) via Router Run (RR):	Yes	01/18/2015	No	
Transcript Research System (TRS):	Yes	08/03/2014	No	
Fact of Filing (FOF):	Yes	08/03/2014	No	
Gas Oil Update and Report System (GAS):	Yes	02/18/2014	No	
Individual Master File (IMF) Discriminant Index Function (DIF) Order (IMF DIF ORDER):	Yes	10/22/2015	No	
Individual Master File Notices (IMF NOTICES):	Yes	03/06/2017	No	
Individual Master File (IMF) PRE-POSTING (IMF PRE POSTING, IMF INPUTS) via Router Run (RR):	Yes	03/06/2017	No	
Individual Taxpayer Identification Number Real-Time System (ITIN-RTS):	Yes	02/17/2015	No	
Information Returns Processing Underreporter Backup Withholding (IRP UBWH via Router Run (RR):	Yes	01/18/2015	No	
Information Returns Processing Validation & Perfection (IRP VAL via Router Run (RR):	Yes	01/18/2015	No	
Interim Revenue Accounting Control System (IRACS, RACS):	No		No	
Modernized E-File (MeF):	Yes	02/23/2016	No	
National Account Profile (NAP):	Yes	03/21/2017	No	
Workload Scheduling (PCB):	Yes	09/06/2017	No	

Identify the authority and for what purpose?   Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported. Contractors do not have

access to any data within GMF. IRS Computer System Analyst (CSA) -have the ability to read, write and execute the data available within the application. IRS Database Administrators (DBA) - Have the ability to read, write and execute the data available within the application. Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it.

12b . Does this system disseminate SBU/PII to other Federal agencies?   No

12c. Does this system disseminate SBU/PII to State and local agencies?   No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?   No

12e. Does this system disseminate SBU/PII to other Sources?   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? The other systems the application is interconnected to or shares information with 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

18b. If no, why not?   Disclosure, Privacy Act, and Paperwork Reduction Act Notice: "The IRS legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that you must file a return or statement with IRS for any tax you are liable for. Your 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 affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 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	Administrator
Managers	No	
Sys. Administrators	No	
Developers	Yes	Read And Write

    Contractor Employees?   No

21a. How is access to SBU/PII determined and by whom? Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported. Contractors do not have access to any data within GMF. IRS Computer System Analyst (CSA) -have the ability to read, write and execute the data available within the application. IRS Database Administrators (DBA) - Have the ability to read, write and execute the data available within the application. Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it. These individual systems, e.g, Error Resolution System (ERS), determine their own access criterion which is approved according to their criteria. Approval for these systems is granted via the Online 5081 application, which requires managerial approval. Yes, other systems do have access to GMF data. All systems provide a DLN. The following send or receive block information to or from GMF. No, other agencies provide, receive, or share data in any form with GMF.

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 ? Yes

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.

        GMF uses the Executive Control Language (ECL) standards located in the Standard Operating Procedure Number 2.2.8-09 for determining retention periods. IRM 2.7.4.10 gives the criteria for determining data file retention. The National Archives and Records Administration (NARA) reviews all Federal requests for records disposition authority. In accordance with NARA-approved Job No. N1-58-97-13, the Computing Center will delete the data when one year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. These

GMF disposition instructions are published in IRM/Records Control Schedule (RCS) 32/35, Item 19. The ECC-MTB and ECC-MEM Computing Centers are responsible for erasing tapes or deleting files at the end of the retention periods. Disk files are deleted according to parameters set up for each file. This information can be found in the Computer Operator's Handbook

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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)?   Yes

23a. If **yes**, what date was it completed?   9/13/2012

23.1 Describe in detail the system s audit trail.   Non FISMA Reportable Due to the nature of a level 3, there is no security risk or impact to the organization and therefore does not require documentation within a FISMA boundary. The GMF 2012 SSP was be part of the Security Assessment and Authorization (SA&A) package submitted to and approved by the Certification Agent as well as the AO who will authorize the application to operate. The GMF re-classification checklist has been reviewed; Security Risk Management agrees with the level 3 classification. GMF is now an Information Resource based on the criteria in the re-classification checklist. Level 3 Information Resource attributes: Does not participate in assessment activities No individual audit plan No individual disaster recovery (DR) plan

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J. PRIVACY TESTING

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

24c. If **no**, please explain why. Non FISMA Reportable Due to the nature of a level 3, there is no security risk or impact to the organization and therefore does not require documentation within a FISMA boundary.

K. SBU Data Use

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

26. Identify the number of individual records in the system for each category:

26a. IRS Employees: Under 50,000
26b. Contractors: Not Applicable
26c. Members of the Public: Under 100,000
26d. Other: No

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? <u>No</u>

N. ACCOUNTING OF DISCLOSURES

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? <u>No</u>

End of Report