

Date of Approval: **June 10, 2020**

PIA ID Number: **4719**

SYSTEM DESCRIPTION

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

Integrated Submission and Remittance Processing, ISRP

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?

Integrated Submission and Remittance Processing, ISRP, ISRP #720 Milestone

What is the approval date of the most recent PCLIA?

1/19/2017

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.

Integrated Submission and Remittance Processing, ISRP

Current ELC (Enterprise Life Cycle) Milestones:

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.

ISRP is a major application designed to capture, format, and forward information related to tax submissions and remittances in electronically readable formats to downstream IRS systems. ISRP is owned and operated by the Wage and Investment (W&I) Business Unit (BU) and is comprised of two main functions which include Submission Processing and Remittance Processing. Submission Processing - is the component of ISRP that captures and formats tax documents into electronic data for export to other IRS systems. Submission Processing is used to transcribe data from paper tax documents into an electronic format that can be read by other IRS systems. ISRP supports all IRS Tax forms.

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:

When there is no reasonable alternative means for meeting business requirements

Delivery of governmental benefits, privileges, and services

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

The SSN is uniquely needed to identify a user's record. The ISRP program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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 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. The ISRP 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.

Employer Identification Number

Other Taxpayer 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

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.

Filing Status Business Tax Information Tax Years Tax Dollar Amounts

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 business purpose of the application is to capture all paper tax information data for further processing by other IRS systems. ISRP supports all IRS tax forms.

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

Data from the paper tax information documents is "keyed-in" and "re-keyed" for comparison by the entry operators. Also, various system checks validate the data for accuracy, timeliness, and completeness to include zero balance for math fields, city-state-zip code match, and entity file index checks.

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 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

IRS 34.037 Audit Trail and Security Records

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?

Yes

Enter the files and databases:

System Name: Executive Control Program for BMF Extract (BMF 701 EXEC)

Current PCLIA: No

SA&A: Yes

ATO/IATO Date: 10/11/1920

System Name: Business Master File Outputs (BMF OUTPUTS)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 10/11/2019

System Name: Data Master-1 (DM-1 DS)
Current PCLIA: No
SA&A: No

System Name: Enhanced Entity Index File (E-EIF DS)
Current PCLIA: No
SA&A: No

System Name: Executive Control Program for IMF Extract (IMF 701 EXEC)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 3/4/2020

System Name: Individual Master File Outputs (IMF OUTPUTS)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 3/4/2020

System Name: TAXPAYERS
Current PCLIA: No
SA&A: No

System Name: Service Center Automated Mail Processing System (SCAMPS)
Current PCLIA: No
SA&A: 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?

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: Chapter Three Withholding System (CTW)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 10/23/2017

System Name: Enhanced Entity Index File (E-EIF DS)
Current PCLIA: No
SA&A: No

System Name: Generalized Mainline Framework (GMF)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 10/6/2017

System Name: ALLOCATED TIPS
Current PCLIA: No
SA&A: No

System Name: Taxpayer Delinquent Account (TDA)
Current PCLIA: No
SA&A: No

System Name: Revenue & Refund (R&R)
Current PCLIA: No
SA&A: No

System Name: Redesign Revenue Accounting Control System (RRACS)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 4/17/2019

System Name: Remittance Transaction Research System (RTR)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 5/3/2018

System Name: GMF Account Transfers-In (ACTRFRS)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (Service Center) (EPMF-SC)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 5/9/2019

System Name: ICMM FATCA International Returns (ICMM-FIR)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 12/18/2017

System Name: The Main FATCA
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 11/8/2019

System Name: Information Returns Processing Paper Documents (IRPPD)
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 3/19/2019

System Name: Main System IRPS
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 9/20/2018

System Name: Location (LOC)
Current PCLIA: No
SA&A: No
System Name: Custodial Detail Database (CDDB)
Current PCLIA: No
SA&A: No

Identify the authority

PII for federal tax administration is generally internal revenue code sections 6001, 6011, & 6012(a) SSN for tax returns and return information is Internal Revenue Code section 6109.

For what purpose?

The purpose of the application is to capture all paper tax information data for further processing by other IRS systems.

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?

No

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?

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.

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 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.

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.

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 Only

Managers: Read Only

System Administrators: Read Only

Developers: Read Write

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

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 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.

ISRP data is scheduled under RCS 29, Tax Administration, W&I Item 133 for RTR. The Remittance Transaction Research (RTR) System is the central repository for all remittances processed by the IRS Integrated Submission and Remittance Processing (ISRP) System. ISRP is a matching and extraction system and is non-recordkeeping. It is designed to capture, format, and forward information related to tax submissions and remittances in electronically readable formats through the Generalized Mainline Framework (GMF) to downstream IRS systems. ISRP is not the official repository for data and documents. GMF is appropriately scheduled under IRM 1.15.35 Records Control Schedule for Tax Administration Systems (Electronic), Item 19 and other recordkeeping systems are scheduled, as appropriate. ISRP is owned and operated by the Wage and Investment (W&I) Business Unit (BU) and is comprised of two main functions which include Submission Processing, and Remittance Processing. Per IRM 3.24 ISRP System, ISRP data is automatically purged after five days when output to downstream IRS systems is complete. This includes reports, and operator statistics.

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?

12/26/2019

Describe the system's audit trail.

Integrated Submission and Remittance Processing (ISRP) end users can add, modify and research taxpayer data. Integrated Submission and Remittance Processing (ISRP) Standard Operating Procedures (SOP) users can modify taxpayer data entered by Enterprise Operations (EOP) users. Audit trail records for the transactions include the following data elements, where applicable: The type of event (e.g., command code), the terminal and employee identification, date and time of input, and account accessed to include the TIN, Master File Tax (MFT), and tax period.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The results from the Federal Information Security Modernization Act (FISMA) Annual Security Controls Assessment (ASCA) Testing results are stored in Treasury FISMA Inventory Management System (TFIMS) as part of the Security Assessment Report (SAR) signed 12/26/19.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

The Annual Security Controls Assessment (ASCA) testing is complete and signed 12/26/19.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

12/26/2019

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

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?

No