

Date of Approval: **February 20, 2019**

PIA ID Number: **3887**

SYSTEM DESCRIPTION

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

Modernized eFile, MeF

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?

Modernized eFile R10, MeF #1648

What is the approval date of the most recent PCLIA?

2/23/2016

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 Process Governance Board (SP GB)

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.

The MeF application allows Transmitters (Trading Partners) to electronically send tax return filings, including accompanying forms, schedules, and attachments. MeF accepts submissions for Federal and State returns and stores accepted returns in the Modernized Tax Return Database (M-TRDB). The M-TRDB is the data repository for MeF and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters.

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:

Another compelling reason for collecting the SSN

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

MeF is the system for collecting electronically filed tax returns. All PII information on a tax submission is collected and processed by MeF. Modification of tax submissions to omit any data would modify the original source of the tax record.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

The MeF 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

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

Place of Birth

Standard Employee Identifier (SEID)

Mother's Maiden Name

Protection Personal Identification Numbers (IP PIN)

Internet Protocol Address (IP Address)

Certificate or License Numbers

Vehicle Identifiers

Passport Number

Alien Number

Financial Account Numbers

Tax Account Information

Centralized Authorization File (CAF)

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

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.

Taxpayer data (Federal Tax Information [FTI])

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 taxpayer's information is required for each tax return. The information that is received from other internal IRS systems is used to validate the aforementioned information. The Transmitter and Electronic Return Originator (ERO) information received from the Transmitter and ERO is matched against the data collected from internal IRS systems.

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

Each return prepared and submitted to MeF for e-filing must adhere to the schemas and business rules. If a single data element fails the schema integrity check or business rule failure, the tax return is rejected. Electronic Tax Administration (ETA) supplies the business rules for each return type. MeF enforces the rules against the tax returns using a business rules engine. Business rules enforce relationships between data and forms. When MeF validates returns against the business rules, and if it encounters a discrepancy, the tax return is rejected. The rejected returns remain in the MeF system. They are used by the e-File Help Desk while helping preparer(s) and EROs, understand and fix the errors. MeF accepts current and prior two years' tax returns but has the functionality to display all returns processed by MeF. New schemas and business rules are issued for each new tax year. Any non-current returns (prior tax years) prepared and submitted must use that year's schema and business rule versions or the returns will fail the schema and business rule validation 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 22.062 Electronic Filing Records

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 34.037 Audit Trail and Security Records

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?

Yes

Enter the files and databases:

System Name: Integrated Enterprise Portal

Current PCLIA: Yes

Approval Date: 12/15/2015

SA&A: Yes

ATO/IATO Date: 5/14/2018

System Name: National Accounts Profile (NAP)- Business master file (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 3/13/2018

System Name: NAP - Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 2/28/2017
SA&A: Yes
ATO/IATO Date: 10/25/2018

System Name: Electronic Fraud Detection Systems (EFDS)
Current PCLIA: Yes
Approval Date: 1/10/2018
SA&A: Yes
ATO/IATO Date: 5/11/2018

System Name: Enterprise Informatica Platform (EIP)
Current PCLIA: Yes
Approval Date: 10/6/2017
SA&A: Yes
ATO/IATO Date: 5/21/2018

System Name: Generalized Mainline Framework (GMF)
Current PCLIA: Yes
Approval Date: 10/6/2017
SA&A: Yes
ATO/IATO Date: 5/21/2018

System Name: Modernized Tax Return Database (M-TRDB)
Current PCLIA: Yes
Approval Date: 10/30/2018
SA&A: Yes
ATO/IATO Date: 5/21/2018

System Name: Duplicate Taxpayer Identification Number (DUPTIN)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 5/21/2018

System Name: External Customer Data Store
Current PCLIA: Yes
Approval Date: 4/20/2018
SA&A: Yes
ATO/IATO Date: 4/23/2018

System Name: Electronic Federal Payment Posting System (EFPPS)
Current PCLIA: Yes
Approval Date: 5/4/2018
SA&A: Yes
ATO/IATO Date: 1/18/2018

System Name: Affordable Care Act Enterprise Service Bus (ACA ESB)
Current PCLIA: Yes
Approval Date: 1/19/2018
SA&A: Yes
ATO/IATO Date: 6/7/2018

System Name: Electronic Tax Administration Research and Analysis System (ETARAS)
Current PCLIA: Yes
Approval Date: 12/15/2015
SA&A: Yes
ATO/IATO Date: 2/23/2018

System Name: e-File Reports
Current PCLIA: Yes
Approval Date: 2/23/2016
SA&A: Yes
ATO/IATO Date: 2/23/2018

System Name: Integrated Data Retrieval System End of Day (IDRS-EOD)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 2/6/2018

System Name: Control-D Web Access
Current PCLIA: Yes
Approval Date: 9/9/2015
SA&A: Yes
ATO/IATO Date: 2/6/2018

System Name: Tax Return Database (TRDB)
Current PCLIA: Yes
Approval Date: 10/30/2018
SA&A: Yes
ATO/IATO Date: 2/6/2018

System Name: Wage and Investment Compliance (WIC)
Current PCLIA: Yes
Approval Date: 4/20/2018
SA&A: Yes
ATO/IATO Date: 2/6/2018

System Name: ePostcard
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 6/28/2018

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)?

Yes

For each state and local 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).

Organization Name: Department of Revenue Entities
Transmission Method: via Integrated Enterprise Portal (IEP) over Hyper Text Transfer Protocol Secure
ISA/MOU Yes

Organization Name: All tax transmitters with IRS agreement
Transmission Method: via Integrated Enterprise Portal (IEP) over Hyper Text Transfer Protocol Secure
ISA/MOU Yes

Does the system receive SBU/PII from other sources?

Yes

Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Transmitters (external trading partners)
Transmission Method: via IEP over HTTPS
ISA/MOU Yes

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1120 Form Name: U.S. Corporation Income Tax Return

Form Number: 1120S Form Name: U.S. Corporation, Subchapter S, Income Tax Return

Form Number: 1120-F Form Name: U.S. Income Tax return of a Foreign Corporation

Form Number: 7004 Form Name: Application for Automatic extension of Time to File corporation income tax return

Form Number: 1065 Form Name: U.S. Return of Partnership Income

Form Number: 1065-B Form Name: U.S. Return of Income for Electing Large Partnerships

Form Number: 990 Form Name: Return of Organization Exempt from Income Tax

Form Number: 990-EZ Form Name: Short Form Return of Organization Exempt from Income Tax

Form Number: 990-PF Form Name: Return of Private Foundation or Section 4947 (a) (1) Nonexempt Charitable Trust Treated as a Private

Form Number: 990-N Form Name: Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 99

Form Number: 1120-POL Form Name: U.S. Income Tax Return for Certain Political Organizations

Form Number: 8868 Form Name: Application for Extension to File an Exempt Organization Return

Form Number: 2290 Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: 8849 Form Name: Claim for Refund of Excise Taxes

Form Number: 720 Form Name: Quarterly Excise Tax Return

Form Number: 940 (inc 940 and 904-PR) Form Name: Employer's annual federal unemployment tax returns (including Puerto Rican version)

Form Number: 941 (inc 941, 941-PR, and 941-SS) Form Name: Employer's quarterly federal tax return. various forms and schedules that go with 941

Form Number: 943 (inc 943 and 943-PR) Form Name: Employer's annual tax return for agricultural employees. various forms and schedules

Form Number: 944 Form Name: Employer's annual federal tax return submissions

Form Number: 945 Form Name: annual return of withheld federal income tax

Form Number: 1042-S Form Name: Foreign person's US source income subject to withholding

Form Number: 1040-NR Form Name: US Nonresident alien income tax return

Form Number: 1040 Form Name: US Individual Income Tax return

Form Number: 1040A Form Name: US Individual Income Tax return

Form Number: 1040EZ Form Name: Income Tax Return for Single and Joint Filers With No Dependents

Form Number: 4868 Form Name: Application for Automatic extension of time to file US individual income tax return

Form Number: 1041 Form Name: US Income tax return for estates and trusts

Form Number: 56 Form Name: Notice Concerning Fiduciary relationship

Form Number: 2350 Form Name: Application for extension of time to file US income tax return

Form Number: 9465 Form Name: Installment agreement request

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: Enterprise Application Integration Broker
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 7/2/2018

System Name: Modernized Tax Return Database
Current PCLIA: No
SA&A: Yes
ATO/IATO Date: 4/10/2018

Identify the authority

E-Government Act of 2002, 5 USC 301 or 26 USC 6103(b)(1)

For what purpose?

Official Tax Returns

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?

Yes

Identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: International Business Machines
Transmission Method: system access
ISA/MOU No

Organization Name: Accenture
Transmission Method: system access
ISA/MOU No

Identify the authority

E-Government Act of 2002, 5 USC 301 or 26 USC 6103(b)(1), OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures.

For what purpose?

Yes

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?

Yes

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?

Yes

When was the e-RA completed?

7/5/2018

What was the approved level of authentication?

Level 3: High confidence in the asserted identity's validity

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?

Form instructions, warning banner for login/use of the information system.

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

No

Why not?

Information required to electronically file tax returns. Authority: Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations & PVR #15- Consent and #18- Individual Rights.

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

Due process is addressed by other IRS business departments that directly interact with taxpayers. Due Process is provided pursuant to Title 26 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 Write

IRS Contractor Employees

Contractor System Administrators: Read Write

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

Internal Users (IRS Employees): Internal Users are subject to management, system administrator, data administrator, and security administrator approval via the Online 5081 (OL5081) system. OL5081 is used to document access requests, modifications, terminations for all types of users, including system administrators, system accounts requiring Electronic File Transfer Utility (EFTU) access, and test accounts. Contractors: Accenture users request access to the IEP environment through the Information Technology Security Management (ITSM) authorization process. To request a new account, changes to an existing account or removal of an account, the IRS Enterprise Portals Contractor Access Form is filled out. Upon completion of the form, an Accenture Program Management Office (PMO) resource will validate the request and create an access grant request within ITSM. ITSM will route the ticket to the appropriate task order lead to review and approve the requested level of access. Once approval is received, the ticket will be routed to the appropriate task order staff to create, edit, disable or remove the account. Access will be approved in accordance with the principle of least privilege based on the intended system usage of the user. Administrators will only grant access permissions commensurate with the level authorized in the ITSM ticket. External Users: External users apply for access through e-Services. They must pass a suitability background investigation before being given access rights. When they pass the suitability background process, they are provided their Electronic Transmitter Identifying Number (ETIN) and Electronic Filer Identifying Number (EFIN). This process is external to MeF. For external third party and State Trading Partners who access Application to Application (A2A) or Internet Filing Application (IFA) through the Registered User Portal (RUP), account registration is performed through e-services and stored within Enterprise

Directory and Authentication Services (EDAS). The application process mentioned above determines user's Role Based Access to MeF. As of MeF Release 10,A2A external trading partners are required to use certificate-based authentication. A2A users must enroll their systems using the E-Services Automated Enrollment application. The application uses the user's e-services profile to determine access rights. Transmitters are given transmitter access and roles but denied State agency roles. State agencies are given State agency access and roles but denied transmitter roles.

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.

At the end of the retention periods, data will be purged from the MeF system according to standard IRS procedures published in IRS Document 12990 - Records Control Schedule 19 for Martinsburg Computing Center (MCC), Item 81 and the following items in Records Control Schedule 29 for Submissions Processing Campus Records. 55- Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns-(a) Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date Extract due to a balance due. 58 - U.S. Corporation Income Tax Return-(b) Destroy 75 years after end of the processing year. 66 - Exempt Organization Returns-(b) Destroy 6 years after the end of the processing year. 67- Miscellaneous Tax Returns-(b) Destroy 6 years after the end of the processing year. 68 - Extension Records-(a) Destroy 1 year after end of processing year. 82 - Heavy Vehicle Use Tax Return-(b) Destroy 6 years after the end of the processing year. 84 - Taxpayer Application for a change in Accounting Period, and Application for Change in Accounting Method (Forms 8716 and 3115)-(b) Destroy 4 years after end of processing year. 85 - Information Returns-(1) Domestic Filed-(a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 85 - Information Returns-(c) Statement of Gambling Winnings and Transmittal (Form 1099R)-(a) Destroy 3 years after processing year. 85 - Information Returns-(2) Foreign Filed- (a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 107 - Form 8697, Interest Computation Under Lookback Method for Computing Long Term Contract. (b) Destroy 5 years after end of processing year. 344 - Information Return with Respect to a Foreign Corporation (Form 5471)-(b) Destroy 5 years after end of processing year. 345 - Information Return of a Foreign Owned Corporation (Form 5472)-(b) Destroy 5 years after end of processing year.

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?

4/3/2018

Describe the system's audit trail.

Users can request information from MeF in the EUP (Employee User Port) such as Taxpayer's TIN and Employee's Standard Employee Identifier (SEID), and Name. Information pertaining to each user transaction is captured in the EUP by MeF and forwarded to Security Audit and Analysis System (SAAS). SAAS reports are generated and distributed to the Business Operating Divisions (BODs). The BODs use the reports to monitor employee access. MeF does not generate or distribute the reports. Maintaining the SEID on MeF allows security personnel to trace a transaction from the EUP to MeF. Taxpayer's Taxpayer Identification Number (TIN), Name, Address, Date of Birth (DOB), Telephone Number, and Bank Account Number, Routing Transfer Number, amount to debit, and date to debit Taxpayer Dependent's TIN, Name and DOB; and Spouse's TIN, Name and DOB. Employee: During the release, MeF does capture and store the employee SEID (not the employee name) on the MeF server. This is for audit continuity purposes and will be used for no other purpose. No other employee information is captured by MeF. Other: Transmitter's Name, Address, Telephone Number, Electronic Transmitter Identifying Number (ETIN), Electronic Return Originator (ERO) Name, Address, Telephone Number, Electronic Filer Identifying Number (EFIN), Software Developers' Name, Address, Telephone Number, and ETIN.

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)?

IBM Rational ClearQuest and System test plan delivered at the end of each release.

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?

Testing occurs at the end of each drop for defects and against the current requirements.
Annual Security Controls Assessment (ASCA) testing occurs during annual security testing.

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.

5/7/2015

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: More than 100,000

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?

Yes

Explain the First Amendment information being collected and how it is used.

Charitable contribution information is needed to figure and collect the right amount of tax on form 1040 US Individual Income Tax Return and attachment Schedule A, itemized deductions.

Please list all exceptions (any one of which allows the maintenance of such information) that apply:

The individual about whom the information was collected or maintained expressly authorizes its collection/maintenance (as noted in Q17).

There is a statute that expressly authorizes its collection (identified in Q6).

Will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges under Federal programs?

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