
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. IRS Nationwide Tax Forum Online, NTFO

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.

NTFDO, PIAMS #947

Next, enter the **date** of the most recent PIA. 11/5/2014

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

If yes, explain what changes were made.

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 IRS Nationwide Tax Forums Online (NTFO) is an innovative, web-based training program that provides professional tax information needed by tax professionals such as Certified Public Accountants (CPAs), Enrolled Agents and other tax return preparers, to better serve their tax customers and to keep their accreditations up-to-date. The NTFO will provide e-learning to a larger and broader audience than can attend the live forums while using less resources. The vendor will attend and film selected seminars and speakers at the annual IRS Nationwide Tax Forums to be used in the online training. All persons filmed are IRS Employees who have agreed to be filmed as part of the online training. Timely tax updates and information will also be part of the training program. The purpose of the NTFO is to provide current information according to tax professional needs, as well as information on IRS procedures and processes, such as the Collection Process and IRS Notices. Each on-line seminar is approximately 50 minutes long. An IRS-contracted vendor will host the online training for those who cannot attend conferences in person, wish to review what they have seen at the conference or prefer to learn online. The vendor will charge a nominal fee to the users who wish to earn Continuing Professional Education (CPE) credits for the training; for those users who do not wish to receive CPE credits, the access and training is at no charge. All users will access the vendor's training database through a link available at irs.gov. All required privacy notices are approved, and will be in place.

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.)? No

If **yes**, check who the SSN (or tax identification number) is collected on.

No 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)
No 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).

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.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	No	No
No	Mailing address	No	No	No
No	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
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
No	Tax Account Information	No	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.

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
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.
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
Yes	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.

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. The NTFO asks for Preparer Tax Identification Numbers (PTINS) from those who purchase seminars for CPE credit. The First and Last name, PTIN and CPE credit data are sent to the IRS Return Preparer Office, which uploads the CPE credits to the PTIN holder's account.

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
- 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

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. The NTFO is an IRS-Approved provider of continuing education. As a provider, NTFO is required to provide to the IRS Return Preparer Office the first and last name and the PTIN of any individual who takes a seminar for CPE credit. The system stores the following information on each NTFO account holder: Name, email, PTIN, username, encrypted password, date of account registration, courses in progress for CPE credit, courses completed for CPE credit, date of completion, IRS Return Preparer Office course number.
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. The NTFO account holder is responsible for insuring the accuracy of the first and last name and the PTIN. The first and last name and PTIN are emailed from the Admin IRS employee's email address to an IRS employees email address who works in the IRS Return Preparer Office. That return Preparer Office Employee uploads the data to the PTIN database. When the PTIN records are uploaded to the IRS Return Preparer Office and the file rejects (due to error or mismatch), the NTFO account holder is contacted via email by the one IRS employee who has administrative privileges on NTFO, and is asked to log in to the NTFO account and update/ correct the error, i.e. the first name, the last name, the PTIN. The NTFO account holder requesting CPE credit will be required to answer a series of questions to verify course completion. Immediate feedback will be provided for review questions: a score (0 to 100%) will immediately provided for the final examination.

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.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treas/IRS 37.111	Preparer Tax Identification Number Records
Treasury/IRS 10.004	Stakeholder Relationship Management and Subject Fi

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? 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? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? Yes

16a1. If **yes**, when was the **e-RA** conducted? 9/5/2017

If **yes**, what was the approved level of authentication?

Level 4: Very High confidence in the asserted identity's validity.

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? When the individual creates their account on NTFO, he/she may check a box if he/she does not want to provide the PTIN, but it is made clear that by not providing the PTIN, the record of earning CPE credits cannot be uploaded to the IRS Return Preparer Office. Any individual who takes the seminar for CPE credit has the choice to complete an optional feedback form after completing the seminar. The following statement to opt out appears on screen: "The following is an optional survey about your experience in this seminar. To proceed without taking this survey, please click the "Certificate of Completion" button above." Notice, consent and due process are provide pursuant to 5 USC.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):
When the individual creates their account on NTFO, he/she may check a box if he/she does not want to provide the PTIN, but it is made clear that by not providing the PTIN, the record of earning CPE credits cannot be uploaded to the IRS Return Preparer Office. Any individual who takes the seminar for CPE credit has the choice to complete an optional feedback form after completing the seminar. The following statement to opt out appears on screen: "The following is an optional survey about your experience in this seminar. To proceed without taking this survey, please click the "Certificate of Completion" button above." Notice, consent and due process are provided pursuant to 5 USC.

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 information that could be used against them. Due process is provided pursuant to 5 USC. Notice, consent and due process are 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 Contractor Operated

21. The following people have access to the system with the specified rights:

IRS Employees? Yes

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

Contractor Employees? Yes

<u>Contractor Employees?</u>	Yes/No	Access Level	Background Invest. Level
Contractor Users	Yes	Read-Only	Moderate
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read and Write	Moderate
Contractor Developers	Yes	Read and Write	Moderate

21a. How is access to SBU/PII determined and by whom? Those with administrative privileges are the only ones with access to PII. Contractors and one IRS Employee have administrative privileges. The IRS employee only accesses the PII to upload the PTINS and CPE Credits to the IRS Return Preparer Office. Access to data by user is determined by secure login and password provided by the vendor for those users requesting CPE. 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. They are not permitted access without a signed Form 5081 from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require 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? No

22b. If **no**, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system. The Nationwide Tax Forums Online Training application is unscheduled. A request for records disposition authority for NTFO data and associated records will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for NTFO inputs, system data, outputs and system documentation will be published in IRS Document 12990, likely Records Control Schedule 11 with other records related to tax professionals and/or with Return Preparer Office Assistance/ Recordkeeping interests in mind. The system stores the following information on each NTFO account holder: Name, email, PTIN, and course performance. Proposed retention is to store the information until the account holder deletes the account. The records of CPE credits should be retained for at least five years. the PTIN should remain in the NTFO database as long as the PTIN holder maintains an NTFO account and chooses to provide the PTIN.

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? Do not know

23.1 Describe in detail the system's audit trail. The system collects the following audit trail data items: name, preparer tax identification number (PTIN), email address, username, encrypted password, date of account registration, courses in progress for CPE credit, courses completed for CPE credit, date of completion, IRS Return Preparer Office course number. NTFO 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. The contractor conducts Nessus security scanning weekly and now run a Qualys security scan as Standard Operating Procedure once per month – however, if remediation is needed and completed – the Scans could be up to 2 or 3 times per month.

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:	<u>Not Applicable</u>
26b. Contractors:	<u>Not Applicable</u>
26c. Members of the Public:	<u>Under 100,000</u>
26d. Other:	<u>No</u>

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

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? No

End of Report
