Date of Approval: **March 19, 2019**

PIA ID Number: **3853**

SYSTEM DESCRIPTION

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

Online Notice Review, OLNR

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?

Online Notice Review, OLNR, MS4B #1473

What is the approval date of the most recent PCLIA?

1/8/2016

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.

AD Corporate Data Governance Board

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?

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.

OLNR is an independent, non-major application that allows Tax Examiners (TE) to review and edit Tax Examiners (TE) notices (a.k.a. Computer Paragraphs or CPs) on-line. It eliminates much of the manual work involved in the clerical and TE processes. There are three key components to the application: A Microsoft SQL Server database management system (DBMS), Visual Basic Desktop application and OLNR web site.

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)

When there is no reasonable alternative means for meeting business requirements

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

> The Tax Examiners use the OLNR application to verify and correct taxpayers' data with the most current information available within the IRS. This data is passed to backend programs for further processing before notices are mailed to taxpayers.

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 memorandum M-17-12 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. Online Notice Review 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

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

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?

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

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.

OLNR is a quality control tool. Its main goal is to improve the accuracy of notices sent to taxpayers. The OLNR system contains PII information. This PII comes directly from taxpayers filing their tax return. The PII includes all the common information provided on tax forms. This information is necessary for the Tax Examiners (TEs) to perform a thorough review, update and reconcile notices before notices are mailed out to the taxpayers. OLNR allows the TEs to review and correct notices with the most up-to-date information available within the IRS before notices are mailed out to taxpayers.

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

To verify the accuracy, timeliness and completeness, the Tax Examiners working OLNR PII data use the Quick Prints from Notice Review Processing System (NRPS), Control-D web and Integrated Data Retrieval System (IDRS) to determine the correct notice data and update the record as appropriate.

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 00.001   Correspondence Files and Correspondence Control Files

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: Business Master File
>   Current PCLIA: Yes
>   Approval Date: 8/27/2018
>   SA&A: Yes
>   ATO/IATO Date: 1/29/2018

System Name: Individual Master File
Current PCLIA: Yes
Approval Date: 3/6/2017
SA&A: Yes
ATO/IATO Date: 11/14/2016

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: Business Master File
Current PCLIA: Yes
Approval Date: 8/27/2018
SA&A: Yes
ATO/IATO Date: 1/29/2018

System Name: Individual Master File
Current PCLIA: Yes
Approval Date: 3/6/2017
SA&A: Yes
ATO/IATO Date: 11/14/2016

Identify the authority

Tax administration.

For what purpose?

The NRPS programs pass data files to OLNR, so the Tax Examiners could correct and update the notice accuracy. Once the system/cycle of data is closed out, OLNR produces output files that is sent back to NRPS for further backend processing.

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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

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

No

Why not?

The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information.

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

Taxpayers who receive notices always have the right to interact with the IRS in order to correct any misinformation to their tax account. No final determinations are made by ONLINE NOTICE REVIEW. Only the printing of tax notices. Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum.

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

   System Administrators: Read Write

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

   Access to Online Notice Review, is requested via an Online (OL) Form 5081. Access is granted on a need-to-know basis. The OL5081 enrollment process requires that an authorized manager approve access requests on a case by case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. The employee's access will be terminated once they no longer require access to the Database. Deletion from the active access role is also performed through the OL5081.

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.

   OLNR system data has been approved for destruction by NARA under Job No. N1-58-09-30. This includes various temporary retention periods for the Centralized Data Base for Notices Reviewed, the Centralized Database of stripped down information for statistical analysis, the Data Base Tables used to generate the original and changed values of Notices, the Data Base Tables used to generate reports in the Search Batch and Search disposition features of the Application, and Audit Data Files. These disposition authorities are published in Records Control Schedule (RCS) Document 12990 under RCS Chapter 29 for Tax Administration - Wage and Investment Records, item 116.

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?

3/19/2018

Describe the system's audit trail.

From the OlnrWeb Manager home page you can click on: BatchAudit RetypesAudit DispositionAudit All of which will display original and changed values that occurred to all impacted fields on a given taxpayer notice record, including the SEID of the Tax Examiner who performed the change and the date it was changed. The BatchAudit, RetypesAudit, and DispositionAudit allows you to enter the system and cycle and specific fields such as the sequence number or table that you're looking to audit during a current open cycle, or leave the field blank and receive all the changes for that record. The closed cycles allows you to access the full cycle for audits on retypes, disposition, and batch changes. The files can be saved to Print. OLNR is an online interactive processing application. It receives flat files from NRPS and loads the files into tables on a Relational database. Tax Examiners bring up specific accounts and retype fields as needed and close the notice, saving the changes to the database. After the review period the close out process takes the updated tables in the database and copies the data to a flat file for transfer to the NRPS backend programs.

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 Planned Maintenance Business System Report (BSR) was approved upon the Milestone Exit Review. The requirements checklist was completed and stored in a web-based electronic document management system called DocIT.

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 End of Test Completion Report (EOTCR) can be used by systems classified as Planned Maintenance. The EOTCR is an Enterprise Life Cycle (ELC) requirement. The purpose of the EOTCR is to provide a standard artifact to summarize the complete test effort for the release.

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.

12/9/2014

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