A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Report Generation Software, RGS

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.
> >
> > Report Generation Software, RGS, PCLIA 1233, MS4B
>
> > Next, enter the **date** of the most recent PIA.   4/10/2015
> >
> > 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
No	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
Yes	System Development/Milestone 4B
No	System Deployment/Milestone 5
No	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system?   Yes

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 Reports Generation Software (RGS) is a comprehensive, integrated program used to automate the tax examination function. It provides inventory, computations, work papers and correspondence for examiners as well as an electronic download of Return Transaction File (RTF) return data, electronic upload of assessment and closed case data to the Audit Information Management System (AIMS) and Integrated Data Retrieval System (IDRS) and electronic archives of closed cases. RGS is used by Tax Examiners, Revenue Agents, and Tax Compliance Officers to make changes to taxpayers' information and generate reports that are sent to the Taxpayers. RGS provides taxpayers an accurate, legible, and easily understood audit report where the tax law and interest computations have been uniformly applied. RGS is installed on a workstation and can be accessed either in a stand-alone mode with no connectivity or a Local Area Network (LAN) environment connected with Correspondence Examination Automation Support (CEAS) server. In a LAN environment, RGS utilizes Legacy Access Provider (LAP) server to access Corporate Files On Line (CFOL) data to complete the Return Setup data entry for Form 1040 returns. In addition, RGS includes functionality for on-line return classification as well as on-line manager case reviews. The Automated Closing features available through LAP provide for update of AIMS information to reflect closure as well as the automatic archive of case data in CEAS. Electronic case files archived to and from CEAS server can also be retrieved for prior year examinations or audit reconsiderations. Examination Operational Automation Database (EOAD) information is automatically extracted for cases archived on CEAS. The current system design utilizes components of RGS for tax computation and creation of reports. Human intervention is required to perform the AIMS updates via LAP to IDRS. It is also necessary for printed output of reports/letters to be processed by local exam groups. RGS is installed throughout the IRS at selected IRS campus Service Centers (SC) and field Area Offices (AOs).

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).

The Office of Management and Budget memorandum M-07-16 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The system requires the use of SSN's because no other identifier can be used to uniquely

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
Yes	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	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
Yes	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.
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?   <u>Yes</u>

     If **yes**, describe the other types of SBU/PII that are applicable to this system.   <u>The TINs used by RGS can be for an individual taxpayer, spouse, dependent child, other partnership, corporation, trust, or a non-filer. Additionally, RGS does not perform negative TIN checking.</u>

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
No	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No	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?   <u>Yes</u>

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.

    <u>The SSNs, ITINS, EINS are used to ensure that tax assessments are made to the correct taxpayer accounts and to meet statutory requirements on documents that are legally binding on the taxpayer and/or the IRS. The business need for the collection of PII is to conduct examination activities. The critical business process includes the identification, selection, audit, review and closing activities of tax returns and related claims.</u>

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

    <u>RGS has a number of mechanisms in place to verify and validate input data. The application checks for: * Validity, completeness, and authenticity * Validation on the type of information that is entered (e.g., dollar amounts, numbers, letters) * Business rules for input restrictions * Variance tool to verify the taxpayer math.</u>

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?   <u>Yes</u>

    9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual?   <u>Yes</u>

        If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   <u>Yes</u>

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number	SORNS Name
Treasury/IRS 42.001	Examination Administrative Files
Treasury/IRS 34.037	IRS Audit Trail and Security Records System

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

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D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

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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
Correspondence Examination Automation Support (CEAS)	Yes	11/16/2015	Yes	12/08/2017
BMF RTF	Yes	04/24/2015	Yes	02/02/2017
NRP RTF	Yes	02/08/2017	Yes	03/17/2017
IMF RTF	Yes	03/06/2017	Yes	11/06/2017

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 agencies?   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
F1040, related forms & schedules	Individual Income Tax Return
F1065, related forms & schedules	Return of Partnership Income
F1120, related forms & schedules	Corporation Income Tax Return
F1120S, related forms & schedules	Income Tax Return for an S Corporation
Other Forms & schedules	Any tax computation form used in IMF & BMF

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
Correspondence Examination Automation Support (CEAS)	Yes	11/06/2015	Yes	12/08/2017

Identify the authority and for what purpose?　The PII/SBU are used to ensure that tax assessments are made to the correct taxpayer accounts and to meet statutory requirements on documents that are legally binding on the taxpayer and/or the IRS.

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

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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

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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 notice of acknowledgement is provided in instructions provided to taxpayers as part of filing IRS tax forms.

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?　Per instructions provided to taxpayers in the IRS tax forms, failure to provide information could result in civil or criminal penalties.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The Taxpayer Bill of Rights, Pub 1, explains rights as a taxpayer and the processes for examination, appeal, collection, and refunds. The entire examination process and procedures are dictated by the Internal Revenue Manual guidelines – Internal Revenue Manual (IRM) Part 4 IRS policy allows

affected parties the opportunity to clarify or dispute negative determinations per the examination process and examination appeals process.

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	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Read-Only

    Contractor Employees?   Yes

Contractor Employees?	Yes/No	Access Level	Background Invest. Level
Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	Yes	Administrator	Moderate
Contractor Developers	Yes	Read-Only	Moderate

21a. How is access to SBU/PII determined and by whom? RGS user managers are required to complete On-Line 5081 requests for their examiners (Revenue Agents, Tax Compliance Officers, Tax Examiner, etc.), Clerks (secretaries, Revenue Tax Officers, etc.), and themselves. Managers approve RGS access requests submitted by an employee.

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?   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.

    All records housed in the RGS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under

IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule(RCS) 23, Item 83. The primary repository of data exchanged between RGS and Correspondence Examination Automation Support (CEAS) systems reside in CEAS database. RGS recordkeeping data previously scheduled with a 15-year retention needs to be re-evaluated in the context of CEAS. RGS owners will work with the RIM Office to update the scheduling of RGS. RIM will coordinate the retention of CEAS data with CEAS owners to ensure compliance with established and/or new disposition requirements. Electronic information merged or uploaded to CEAS can be deleted/destroyed from workstation when superseded, obsolete or no longer needed, whichever is later. Once a report has been generated in RGS, only successfully authenticated users have access to the report within the system. Reports are generated as electronic files and are printable locally on the client's workstation. RGS uses IRS-approved techniques or methods, as defined in IRM 10.8.1 to ensure secure deletion or destruction of PII (including originals, copies, and archived records).

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?   10/3/2017

23.1 Describe in detail the system s audit trail.   RGS does not support an audit trail or inventory management at the enterprise level due to thick client-server infrastructure of the system that is used only on user's workstation. The audit trail for RGS is inherited from Active Directory login at machine level and/or from Correspondence Examination Automation Support (CEAS) for consolidated backend capabilities and database management.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

    24b. If **yes**, Is the test plan in process or completed: Completed

        24.3 If **completed/ or in process,** 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 test execution performed by IT to verify the implemented functionality meets their specified requirement is followed by: * Unit Testing (UT) * System Integration Testing(SIT) * Regression Testing The test execution performed by business to validate the implemented functionality satisfies the intended requirement is followed by: * Independent System Acceptability Testing (ISAT).

        24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?   RGS uses two methods to report test results. Integration test results with testing proofs are reported and maintained in Change Management Control System (CMCS) and DocIT. Independent System Acceptability Testing (ISAT) results are reported in ETest, which is a ClearQuest repository that allows recording and tracking of results from acceptance testing.

        24b.2. If **completed**, were all the Privacy Requirements successfully tested?   Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing?   Yes
    25a. If **yes,** was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?   Yes

    If **yes,** provide the date the permission was granted.   12/30/2016

    25b. If **yes**, was testing performed in conformance with IRM 10.5.8, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments?   Yes

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: Under 5,000
    26c. Members of the Public: More than 1,000,000
    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? 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