A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Business Master File (BMF) Document Specific Processing, BDOCSPEC

2. Is this a new system? No

>   2.a. If **no**, is there a Privacy Civil Liberties Impact Assessment (PCLIA) for this system?   Yes

>   If **yes**, enter the full name, acronym, and milestone of the most recent PCLIA.

>   BMF Document Specific Processing, BDOCSPEC ~ PCLIA #1464

>   Enter the approval **date** of the most recent PCLIA.   08/17/2015

>   If **yes** Indicate which of the following changes occurred to require this update (check all that apply).

No   Addition of Personally Identifiable Information (PII)(PII is any information that is linked or linkable).
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
Yes   Expiring PCLIA

>   Were there other system changes not listed above?   No

3. What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Submission Processing Domain Governance Board (SP GB)

3.a. Check the current Enterprise Life Cycle (ELC) 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?   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.

BMF Document Specific (BDOCSPEC) is made up of subprograms that are called by the various runs that make up the Generalized Mainline Framework (GMF) system. The programs are called based upon the tax class and doc code of the record that is currently being processed. Production processing is located in two computing centers, and in the event of a disaster in the computing centers, the other computing center is capable of performing as the disaster recovery system and handling 100% of the workload. The BDOCS subprograms process/validate business tax return information for various tax returns. Each individual return has its own unique processing criteria. The returns are handled one at a time with the applicable data for each return, but BDOCS does not store or maintain the data. There are over 40 forms related to this application, in which we have listed many of them.

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

      6.a. 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 all types of tax identification numbers (TIN) that apply to this system:

Yes	Social Security Number (SSN)
Yes	Employer Identification Number (EIN)
Yes	Other Taxpayer Identification Number

          If SSNs apply, which of the following approved Treasury uses of the SSNs applies:

No	Security background investigations
Yes	Interfaces with external entities that require the SSN
No	Legal/statutory basis (e.g. where collection is expressly required by statute)
Yes	When there is no reasonable alternative means for meeting business requirements
No	Statistical and other research purposes
No	Delivery of governmental benefits, privileges, and services
No	Law enforcement and intelligence purposes
No	Another compelling reason for collecting the SSN

        Explain why one or more of the eight authorized uses above support the new or continued use of SSNs.

        There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

        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.

      6.b. Does this system use, collect, receive, display, store, maintain, or disseminate other (non-SSN) PII (i.e. Names, addresses, etc.)? Yes

          If **yes**, specify the information.

Selected	PII Element
Yes	Name
Yes	Mailing address
No	Phone Numbers
No	E-mail Address
Yes	Date of Birth
No	Place of Birth
No	Standard Employee Identifier (SEID)
No	Mother's Maiden Name
No	Protection Personal Identification Numbers (IP PIN)
No	Internet Protocol Address (IP Address)
No	Criminal History
No	Medical Information
No	Certificate or License Numbers
No	Vehicle Identifiers
No	Passport Number
No	Alien Number
No	Financial Account Numbers
No	Photographic Identifiers
No	Biometric Identifiers
No	Employment Information
Yes	Tax Account Information
No	Centralized Authorization File (CAF)

6.c. 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.
Yes	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.

6.d. Are there other types of SBU/PII used in the system?   No

6.e. 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

Yes   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

6.f. 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 BDOCS subprograms process/validate business tax return information for various tax returns. Each individual return has its own unique processing criteria. The returns are handled one at a time with the applicable data for each return, but BDOCS does not store or maintain the data. The BMF Document Specific (BDOCSpec) project is a part of the GMF pipeline processing system. BDOCSpec programs verify the information on various business and individual tax returns along with some internal forms. The project maintains over 380 GMF subprograms and subroutines as well as 8 common shared subroutines which include the zip code validation and foreign address validation programs that are used by electronic filing, pipeline processing, and Integrated Data Retrieval System. The BDOCSpec subprograms and subroutines are called by GMF and/or Error Resolution System (ERS) to validate return information based upon tax class/doc code/ and format code in the Document Locator Number (DLN). The subprograms are utilized by GMF and ERS to determine (based upon customer requirements) if the return information is valid, and to generate computed money amounts and various indicators for subsequent processing. Valid returns are forwarded by GMF to the appropriate Masterfile. BDOCSpec programs do not store data, and do not alter or update data without the intervention of a tax examiner or error resolution personnel. Data can be retrieved from GMF and ERS files by computing center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are based upon whatever taxpayer identifying information is available at the time of research [i.e., EIN, name control, DLN, etc.].

8. How is the SBU/PII verified for accuracy, timeliness, and completeness?

Data validation is performed by BDOCS subroutines one record at a time when the records are passed to BDOCS subroutines (programs) by GMF and/or ERS. Validations performed on each return are based upon IRS Business customer requirements. Returns are processed in the GMF and ERS daily.

C. 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.

9. 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

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

<u>SORNS Number</u>   <u>SORNS Name</u>
Treasury/IRS 24.046   Customer Account Data Engine Business Master File

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNs please email *Privacy.

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?   Yes

 11.a. If **yes**, does the system receive SBU/PII from IRS files and databases?   Yes

 If **yes**, enter the files and databases.

System Name	Current PCLIA	Approval Date	SA&A?	Authorization Date
Generalized Unpostable Framework, GUF	Yes	11/28/2017	Yes	07/20/2012
Generalized Mainline Framework, GMF	Yes	10/06/2017	Yes	09/13/2012
Error Resolution System, ERS	Yes	12/18/2017	Yes	02/14/2012

 11.b. Does the system receive SBU/PII from other federal agency or agencies?   No

 11.c. Does the system receive SBU/PII from State or local agencies?   No

 11.d. Does the system receive SBU/PII from other sources?   No

11.e. Does the system receive SBU/PII from **Taxpayer** forms?   <u>Yes</u>

If **yes**, identify the forms.

<u>Form Number</u>	<u>Form Name</u>
706	United States Estate Tax Return
11-C	Occupational Tax and Registration Return for Wagering
709	United States Gift (and Generation-Skipping Transfer) Tax Return
720	Quarterly Federal Excise Tax Return
940	Employer's Annual Federal Unemployment (FUTA) Tax Return
941	Employer's Quarterly Federal Tax Return
943	Employer's Annual Federal Tax Return for Agricultural Employees
944	Employer's Annual Federal Tax Return
945	Annual Return of Withheld Federal Income Tax
990	Return of Organization Exempt from Income Tax
990-T	Exempt Organization Business Income Tax Return
1041	U.S. Income Tax Return for Estates and Trusts
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1065	U.S. Return of Partnership Income
1120	U.S. Corporation Income Tax Return
1120-C	U.S. Income Tax Return for Cooperative Associations
1120-F	U.S. Income Tax Return of Foreign Corporations
1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
1120-H	U.S. Income Tax Return for Homeowner Associations
1120-L	U.S. Life Insurance Company Income Tax Return
1120-ND	Return for Nuclear Decommissioning Trusts and Certain Related Persons
1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return
1120-POL	U.S. Income Tax Return for Political Organizations
1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
1120-RIC	U.S. Income Tax Return for Regulated Investment Companies
1120-S	U.S. Small Business Corporation Income Tax Return
1120-SF	U.S. Income Tax Return for Designated Settlement Funds
2290	Heavy Highway Vehicle Use Tax Return
2758	Application for Automatic Extension of Time to File Certain Excise, Income, Information, and Other R
3520	Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts
3520-A	Annual Return of Foreign Trust with U.S. Beneficiaries
4720	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
720	Quarterly Federal Excise Tax Return
990-EZ	Short Form Return of Organization Exempt from Income Tax
990-PF	Return of Private Foundation
CT-1	Employer's Annual Railroad Retirement and Unemployment Return
1066	U.S. Real Estate Mortgage Investment Conduit Income Tax Return (REMIC)
1041-QFT	Qualified Funeral Trusts
1065-B	U.S. Return of Income for Electing Large Partnerships

11.f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)?   No

F. DISSEMINATION OF PII

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, Radio Frequency Identification (RFID), etc.?   No

15. Does the system use cloud computing?   No

16. Does this system/application interact with the public?   No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was (or is) notice provided to the individual prior to collection of information?   Yes

17.a. 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 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.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?   No

18.b. If individuals do not have the opportunity to give consent, why not?
The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for." Their response is mandatory under these sections.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to Title 5 United States Code.

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?   <u>Yes</u>

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

Contractor Employees?   <u>No</u>

21.a. How is access to SBU/PII determined and by whom? <u>Employees with a business need request access to ERS by the Online 5081. The ERS system utilizes the standard IRS online access application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the 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. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII/SBU data that is required to perform their business function after receiving appropriate approval.</u>

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?   <u>Yes</u>

22.a. 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.

<u>BDOCSPEC does not retain or store any records. Because it is non-recordkeeping - no scheduling actions are required. BDOCSPEC is a batch processing application that checks for the accuracy of tax return information. BDOCSPEC does not generate, alter or store any records. BMF recordkeeping data is appropriately scheduled under Records Control Schedule 29 for Tax Administration - Wage and Investment Records (Service Center Operations), Item 210.</u>

I.2 SA&A OR ASCA

23. Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)?   No

    23.c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?   Yes

23.1 Describe in detail the system's audit trail.   There are no audit trails in the BDOCS subprograms, the audit trails exist in the calling ERS and GMF systems. All data storage and handling and audit trails are done by the ERS and GMF systems that manage the BDOCS applications. The ERS and GMF systems have approved SA&As.

J. PRIVACY TESTING

24. Does the system require a System Test Plan?   No

    24.b. If **no**, please explain why.   All monitoring and evaluating activities are done by the ERS and GMF systems that manage the BDOCS applications.

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:

26.a. IRS Employees: Under 50,000
26.b. Contractors: Not Applicable
26.c. Members of the Public: Not Applicable
26.d. 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 Recommendations of the 9/11 Commission 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

30. Does Computer matching occur?   No

N. ACCOUNTING OF DISCLOSURES

31. 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