Date of Approval: August 9. 2016 PIA ID Number: **1813**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Common Business Services Release 1, CBS

2. Is this a new system? Yes

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
Yes	Preliminary Design/Milestone 3
Yes	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.

Common Business Services (CBS) connects the OnLine Account Release 1 (OLA MVP) to IRS back end databases to retrieve taxpayer information in the form of the taxpayer's name and then gathers what the taxpayer may owe to the IRS and calculates balances due based on accrued penalties and interest. This data is returned to the OLA MVP application so that the taxpayer may see this information. The IRS is not collecting any new taxpayer information, only providing a new online channel for taxpayers to interact with the IRS. The Online Account application itself, and not the enterprise e-Authentication application, will focus on the role and privileges of the taxpayer only. This is a web based application, accessed through the irs.gov, using the Integrated Enterprise Portal (IEP).

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	No	On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes	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).

The services establishes the connections to the IRS Databases using a protocol called the CLAS (Consolidated Legacy Access Service) for processing information using standard multi-functional commands that access specific data within the IRS. The purpose of these interfaces, called web services, is to provide data to projects that need to display the individual filers' balances that they may owe to the IRS and also display the taxpayers' authoritative name on record, housed in IRS databases.

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	No
No	Mailing address	No	No	No
No	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
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
Yes	Tax Account Information	Yes	Yes	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No .

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

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

No	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? 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 services establishes the connections to the IRS Databases using a protocol called the CLAS (Consolidated Legacy Access Service) for processing information using standard multi-functional commands that access specific data within the IRS.. The purpose of these interfaces called web services is to provide data to projects that need to display the individual filers' balances that they may owe to the IRS and also display the taxpayers' authoritative name on record, housed in IRS databases.

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 common business services are the middle layer between the User Interface provided by the Online Account project and the IRS databases that store IRS taxpayer data. It is incumbent on the consumer of the Common Business Services, in this case OLA MVP, to ensure that the user has been authenticated and authorized prior to submitting the request of taxpayer information on the behalf of the taxpayer and relies on existing controls within the IRS legacy databases to ensure that the data is accurate and timely.

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.

SORNS Number	SORNS Name
Treas/IRS 24.030	IMF

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. ## Redacted Information For Official Use only

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
Online Account Release 1	Yes	07/29/2016	No	
IDRS	Yes	08/03/2014	Yes	08/26/2015

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

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
OnLine Account MVP	Yes	07/29/2016	No	
SAAS Audit logs	Yes	07/14/2015	No	

Identify the authority and for what purpose? On either side of the CBS boundary, there is the consumer of services: OnLine Account MVP and the SAAS audit logging is on the other side of the CBS boundary, which takes the form of a flat file generated daily to a specific file system, where EFTU picks up the file and transfers to SAAS. The file is then deleted upon successful transfer.

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

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, 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

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 irs.gov has several methods of informing the taxpayer about these issues. The irs.gov website has a Privacy Policy which states "Using these services is voluntary and may require that you provide additional personal information to us. Providing the requested information implies your consent for us to use this data in order to respond to your specific request." Prior to using the Online Account application, Online Account has the required notice that this is a US Government system for authorized use only. That notice is copied below. Common Business Services strictly supplies taxpayer information to Online Account. The application informs the taxpayer of use of the System of Records 24.030 Individual Master File. The taxpayer is also provided a link to all IRS Privacy Impact Assessments. THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY! Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431)

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? This is not Not Applicable. No individual interacts directly with these services, they are system to system calls.

19. How does the system or business process ensure due process regarding information access, correction and redress? Siteminder agents are used to establish trust between systems with security tokens.

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	No	
Managers	No	
Sys. Administrators	Yes	Administrator
Developers	Yes	Read And Write

Contractor Employees? Yes

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

21a. How is access to SBU/PII determined and by whom? Contractor personnel may be employed by Operational groups for support of this AD developed system. Access to SBU data is controlled by the consumer application OLA MVP and SAAS audit logs.

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.

CBS audit and user logs are scheduled under GENERAL RECORDS SCHEDULE (GRS) 3.1 for General Technology Management Records, Item 020. IRS System

Technology audit logs are maintained per IRM 5.1.25.6 in the Security Audit and Analysis System (SAAS). Audit Logs will be erased or purged from the SAAS at the conclusion of their retention period(s) as required under IRM 1.15.6. The method used for sanitization will follow NIST SP 800-88 guidelines.

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)? In-process

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 8/15/2016

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

23.1 Describe in detail the system s audit trail. An Audit Plan will be created for this system by the project team with the support of ESAT/SAAS. It will record all actions of the taxpayer/user in near-realtime and transmit to SAAS/ESAR logs for Cybersecurity Operations review. The Audit trail is documented in the Technical Review Document for CBS Release 1 and is comprised of the following fields: ID – Auto generated integer; TIME_STAMP – Now ; APP_NAME – AuthenticationApplicationTxt; USER_ID ; UserId (if UserSystemTxt not “TAXFILER”; AuthenticationTaxpayerIdentificationNum otherwise USER_TYPE – UserSystemTxt); SYSTEM – AuthenticationSystemTxt; EVENT_TYPE – “RESPONSE” or “REQUEST”; EVENT_ID – The ID assigned to each service, i.e. BALANCE_DUE; TIN – TaxpayerIdentificationNum nine digits only; TIN_TYPE – TaxpayerValidityCd; FILE_SOURCE_CD – FileSourceCd; MFT_CD – Null; TAX_PERIOD – Null; RETURN_TYPE – “1” for IMF; SESSION_ID – First 40 characters of SystemSiteMinderSessionTokenTxt; IP_ADDR – SecuritySourceAddressTxt; RETURN_CD – (“00” for outbound message, null for inbound); ERROR_MSG – Null; VARDATA – The SOAP Request message.

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?
Testing between OLA MVP and CBS R1 using the SIteminder enterprise agent in all environments is being conducted to ensure that security controls are in place for authorization and access controls are being adhered to. Additionally, testing with security audit logging and file transfer is also being tested.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? The scope of the test plan is to provide a common understanding of how CBS is approaching the distinct test types. The test types being conducted are Code and Unit Test, Integration Test, Independent System Acceptance Test (ISAT), and Regression Test. Appendix in this document has been developed to identify what test type will be conducted for each planned change in the release. - Code and Unit Test: The first

level of software testing typically performed immediately after the code is developed to test each individual component of the application. Code and Unit testing consists of physical testing of the code module or object that is performed by the developer or programmer allowing them to detect errors and remove them from software. - Integration Testing- The purpose of Integration Testing is to accept, integrate, and test software components until the entire system is operational and all agreed upon customer requirements have been validated. During the integration test phases, the change applied to component and functionality related to the component will be tested. Integration testing focuses on testing all functionality including the integration points between the various applications. This will validate that all interfaces between systems, subsystems and external systems function as defined and can support the required functionality and performance. CBS – System Test Plan R1.0 OS:CTO:AD:CS:AM-PLN-TP-V1.2-04132015 - Independent Systems Acceptability Test (ISAT) – ISAT is required if a System Acceptability Test is not performed by Enterprise Systems Testing (EST). When performing an ISAT the activities described in IRM 2.127.2 must be followed. An ISAT assesses the quality of the application software by testing with controlled data to determine conformance of the system to customer requirements and to aid the customer and developer in determining the systems' production readiness. An ISAT must be conducted by someone other than the programmers who developed the software. - Regression Testing- Regression testing verifies that the system produces the expected results after changes/corrections have been applied and that code modifications have not inadvertently introduced bugs into the system or changed existing functionality. It is performed after making a functional improvement or repair to a program to ensure the changes have not caused problems in other aspects of the program. Regression testing demonstrates system integrity after changes are made to software functions. Negative or Backwards Compatibility testing will be included in both the integration and regression test phase. - 508 Compliance Testing– CBS does not have an user interface. Test documentation includes the artifacts and work products that provide evidence of successful verification of requirements. Documentation is developed to define requirements, design the change, and verify the solution through test execution. The documentation listed below will be developed in support of the test types planned. - Test scripts are saved under the CBS DocIT folder ## For Official Use Only

24b.2. If **completed**, were all the Privacy Requirements successfully tested? No

If **no**, please explain which Privacy Requirements were not tested and why? CBS R1 has no Graphical User Interface and does not store PII/SBU data except on a temporary basis. The service calls are a pass through to OLA Account on the front end and then write PII data to security audit logs to a file system which is ultimately destroyed once passed on to security auditing. CBS has not completed the testing of the file transfer to security audit logs.

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?
No

If **yes,** provide the date the permission was granted.

If **no**, explain why not. The CBS Form 14665 is in the process of review and signature.

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

26a. IRS Employees: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: 100,000 to 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