
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. FAA Flight Request, FAAFR

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.

FAA Flight Request #813

Next, enter the **date** of the most recent PIA. 10/2/2014

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
- 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
- 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 FAA Flight Request project was started with the thought that the IRS Large Business and International (LB&I) Division would request and house the flight data from the FAA (Federal Aviation Administration) of all private aircraft in the U.S. for years open to audit. LB&I project coordinators could then access this database as agents requested the data for examination audits. It was not advisable for the IRS to house all the information so the FAA agreed to give IRS the information on an as needed basis. LB&I is in the process of securing a Memorandum of Understanding (MOU) with the FAA. Privacy, Government, Liaison and Disclosure (PGLD) is currently writing the draft MOU with Deductible and Capital Expenditures Practice Network and (LB&I) counsel. This MOU will allow LB&I to request from the FAA flight information on specific private aircraft for the designated dates. This will be done by sending a form to the FAA with the Tail number of the aircraft. This information will only be requested for open audits and compliance projects authorized by IRS management when the information is needed to determine correct tax liability. This information will contain Dates; Departure airport code, name, and country; Arrival airport code, name, and country; Distance flown in miles; Flight Times; Tail Number of the aircraft; Type of aircraft and Flight Identification Number. The privacy of the individual or entity involved will be protected pursuant to the confidentiality provisions of the Internal Revenue Code. Due process is provided pursuant to Title 26 USC.

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

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>
No	Name	No	No	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
Yes	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	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.
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
No	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? No

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

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e
<u>No</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>No</u>	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 information requested from the FAA is going to contain flight information on selected private aircraft in the USA for the designated period. The information will be provided by sending a form with the request to the FAA. Only a small defined group of Deductible and Capital Expenditure Practice Network members (2-3) will be the contact points with the FAA. If a Revenue Agent wants the flight information he/she will have to fill out a form and send it to one of the Practice Network members. The selected Practice Network member will then send the form to the FAA, receive the information, and send back to the Revenue Agent. This information will assist the field in examinations with the aircraft involved. A common problem being encountered by the field is that taxpayers will not provide complete or detailed flight information to make a determination on the tax administration side. This information will provide the field with the flight data or "usage" of the plane for the specified periods. This allows the field to verify the records provided by the taxpayer or secure this information if not provided by the taxpayer. This information will contain Dates; Departure airport code, name, and country; Arrival airport code, name, and country; Distance flown in miles; Flight Times; Tail Number of the aircraft; type of aircraft and Flight Identification Number. This information DOES NOT contain Names, SSN, addresses or any other taxpayer data other than the aircraft tail 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 information will be provided by sending a form with the request to the FAA. Only a small defined group of Deductible and Capital Expenditure Practice Network members (2-3) will be the contact points with the FAA. If a Revenue Agent wants the flight information he/she will have to fill out a form and send it to one of the Practice Network members. The selected Practice Network member will then send the form to the FAA, receive the information, and send back to the Revenue Agent. The information is accurate since it is coming directly from the FAA based on flight data reported to them from the various airports around the country. The turnaround time to get the information from the FAA, after request, is less than a week.

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 42.021	Compliance Programs and Project Files
Treas/IRS 24.046	BMF
Treas/IRS 24.030	IMF
Treas/IRS 42.001	Exam Admin Files
Treas/IRS 34.037	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

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

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? No

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Federal Aviation Administration	Secure SharePoint Site	No

11c. Does the system receive SBU/PII from State or local agency(s)? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

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

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources. IRC § 6103(k)(6) authorizes IRS to make investigative disclosures to third parties to secure information for use in tax administration. Under this code section IRS is required to try and secure information from the taxpayer prior to requesting from the Federal Aviation Administration (FAA). If the taxpayer will not provide this information the IRS will request the data from the FAA. A request to the taxpayer for this flight data is mandatory before IRS can request the data from the FAA.

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? IRC § 6103(k)(6) authorizes IRS to make investigative disclosures to third parties to secure information for use in tax administration.

19. How does the system or business process ensure due process regarding information access, correction and redress? Due process is part of the examination process and this database just provides a source of information to the examiner on flights to be used during the examination. This information will be used by the Revenue Agent as part of an ongoing examination. Taxpayer's will have a chance to respond to the information once it is presented to them during the examination. In addition, the taxpayer has all the appeal rights available to them if they do not agree with the information gathered as in a regular audit of a tax return.

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-Only
Managers	No	
Sys. Administrators	No	
Developers	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? LB&I Deductible and Capital Expenditures Practice Network managers approved two Subject Matter Experts to have 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? 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 FAAFR will be erased or purged from the system in accordance with approved retention periods. Any new records generated 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 Schedules (RCS) 26, and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. FAA flight log information is maintained and disposed of in accordance with associated examination or project files. For LB&I reference RCS 26, Item 16-Information Gathering Records and Projects, SBSE reference RCS 28, etc. These RCS dispositions are found in IRS Document 12990.

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? Yes

23.1 Describe in detail the system s audit trail. Cyber Security has approved use of the secure SharePoint site to transmit and receive the information. The information will be requested and received by IRS and FAA through the secure SharePoint site. The IRS contact that is the liaison with FAA will receive the information, download it from the secure SharePoint site and then forward it to the requesting IRS employee via secure e-mail.

J. PRIVACY TESTING

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

24c. If **no**, please explain why. Technically there is no system. This is a request to the FAA to secure flight log data. The FAA fulfills the request and returns to the designated IRS point of contact.

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: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: Not Applicable
26d. Other: Yes

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000). The Tail number of the aircraft is used to secure the flight data from the FAA. The tail number will identify the owner of the aircraft.

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
