Date of Approval: **August 17, 2020**

PIA ID Number: **5345**

SYSTEM DESCRIPTION

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

Name Search Facility, NSF

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?

Name Search Facility, NSF, MS 4B, 2737

What is the approval date of the most recent PCLIA?

8/1/2017

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.

Corporate Data Governance Board (CP GB)

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?

No

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.

The NSF (Name Search Facility) is a non-major application which allows users to use Command Codes (CCs) NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP to query a national relational database at ECC-MTB (Enterprise Computing Center-Martinsburg). IRS (Internal Revenue Service) employees, who know the name and address of a taxpayer and need to locate a taxpayer's account number, or vice-versa, use these CCs for research purposes. The NSF CCs provide a means for users to identify taxpayers when only limited identification information is available. The available information is used to query a data base of taxpayer identification data and produce a list of potential matches. A query using a Taxpayer Identification Number (TIN) could produce a name and address or vice versa. A date of birth can also be used in a search for a Social Security Number (SSN) for a person with a common name. NSF retains old addresses for research, which are not available elsewhere. NSF is used for research prior to assigning Employer Identification Numbers (EINs) and Individual Taxpayer Identification Numbers (ITINs), to prevent the assignment of duplicate TINs. NSF is also used by Generalized Mainline Framework (GMF) for Automatic Taxpayer Identification Number (AutoTIN) correction, to enhance tax processing.

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:

Statistical and other research purposes

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

> > Having the SSN is critical to allow for research to determine a taxpayer's name and address and/or to ensure that a duplicate or another TIN is not assigned to them.

> *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 for the NSF application. Our data originate in Individual Master File (IMF), Business Master File BMF), Employee Plans Master File (EPMF), and ITIN, and they use SSNs. The Office of Management and Budget Circular A-130 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. NSF requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer at this time.

Employer Identification Number

Other Taxpayer 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

Date of Birth

Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

No

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.

NSF is used for research purposes to perform tax administration work. The NSF provides a means for users to identify taxpayers when only limited identification information is available. TINs are critical, when used in conjunction with name and address information, in identifying taxpayers.

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

The NSF application does not manipulate data and only receives and stores data directly from authoritative data stores and is refreshed daily and weekly to remain in synch with master file and Social Security Administration (SSA) data. Thus, the NSF relies on the authoritative data sources to ensure each data item's accuracy, timeliness and completeness.

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 34.037   Audit Trail and Security Records

IRS 24.046   Customer Account Data Engine Business Master File

IRS 24.030   Customer Account Data Engine Individual Master File

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: Individual Master File (IMF)
    Current PCLIA: Yes
    Approval Date: 3/4/2020
    SA&A: Yes
    ATO/IATO Date: 11/26/2019

    System Name: Business Master File (BMF)
    Current PCLIA: Yes
    Approval Date: 3/8/2018
    SA&A: Yes
    ATO/IATO Date: 2/24/2020

    System Name: Employee Plans Master File (EPMF)
    Current PCLIA: Yes
    Approval Date: 12/20/2018
    SA&A: Yes
    ATO/IATO Date: 12/19/2013

    System Name: Individual Taxpayer Identification Number - RTS (ITIN-RTS)
    Current PCLIA: Yes
    Approval Date: 2/13/2018
    SA&A: Yes
    ATO/IATO Date: 6/17/2020

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: Return Review Program
Current PCLIA: Yes
Approval Date: 12/6/2019
SA&A: Yes
ATO/IATO Date: 6/25/2020

Identify the authority

The authority for processing taxpayer information is IRC 6001, 6011, 6012(a) and 6109.

For what purpose?

The purpose for sharing taxpayer information is to ensure that the other systems have the current information related to the taxpayer to ensure proper handling of tax returns.

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?

Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC. All taxpayer information within the NSF system was sent to the NSF by another system within the IRS. The information was voluntarily submitted by the taxpayer via a tax return or on a request for an identification number.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC. All taxpayer information within the NSF system was sent to the NSF by another system within the IRS. The information was voluntarily submitted by the taxpayer via a tax return or on a request for an identification number.

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

Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC. The NSF system is a research and display system only. The information residing in the system was sent to the system from other systems outside of the NSF system. All research conducted using the NSF system is internal to the IRS.

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 Only

System Administrators: Read Only

Developers: Read Only

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

Management determines which employees have access to NSF and the level of access. Employee access is determined by their specific need to access taxpayer data to perform their assigned duties. The Online 5081 (OL5081) documents management's decisions and assigns an access profile (levels of access) accordingly. The OL5081 is signed by the employee and the employee's manager. By signing this document each user and their manager are accountable for their misuse of the system.

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?

No

You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

No Audit Trail Information is contained within the NSF application. Audit trail functionality is provided by the host platform -- GSS 21 (International Business Machines (IBM) - Resource Access Control Facility (RACF)).

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)?

DocIT

Were all the Privacy Requirements successfully tested?

No

Please explain which Privacy Requirements were not tested and why?

NSF is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system - - General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

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?

NSF is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system - - General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

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