

Date of Approval: **September 25, 2019**

PIA ID Number: **4366**

SYSTEM DESCRIPTION

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

Source Document Delivery (Wells Fargo system), SDD, SDD

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?

Secure Document Delivery (Wells Fargo System), SDD PIA ID Number 1904

What is the approval date of the most recent PCLIA?

10/17/2016

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.

Compliance Integration Council

Current ELC (Enterprise Life Cycle) Milestones:

System Deployment/Milestone 5

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.

This procedure allows IRS employees to go to an https site maintained by Wells Fargo, log in and download summoned data. This system improves summons response time by Wells Fargo and alleviates the need to send data via a less secure method (mail). The IRS is not paying Wells Fargo to create or maintain this system. Wells Fargo will be reimbursed for charges allowed in responding to a summons per Treasury Regulation 301.7610-1.

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:

Interfaces with external entities that require the SSN

When there is no reasonable alternative means for meeting business requirements

Law enforcement and intelligence purposes

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

Wells Fargo needs the tax identification number to identify the correct taxpayer. The information provided by Wells Fargo is used by compliance employees to assess and collect the correct amount of Federal taxes.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

Wells Fargo needs the tax identification number to identify the correct taxpayer.

Employer 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

Phone Numbers

Date of Birth

Tax Account Information

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

Yes

Specify the types of SBU from the SBU Types List (SBU List)

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

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Financial account numbers, bank statements, cancelled checks, signature cards, and deposit and withdrawal information.

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.

A summons is issued under IRC Section 7602 for the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability at law or in equity of any transferee or fiduciary of any person in respect to any internal revenue tax, or collecting any such liability. The SSN/TIN may be provided to the third party to help identify the subject of the summons. The response from the third party may contain SSN/TINs associated with the subject of the summons. If the records in control of the third party have SSN/TIN on them, the Service is entitled to true and correct copies of those documents.

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

The summons could include identifying SBU/PII to assist in identifying the taxpayer as related to an IRS case. The Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, will also contain SBU/PII. IRS employees issue a summons for a multitude of reasons, for tax administration purposes. The taxpayers are generally asked to provide the information first before a summons is issued. A summons is issued when there is non-compliance from the taxpayer, or to verify previously reported information.

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 26.019 Taxpayer Delinquent Accounts Files

IRS 42.001 Examination Administrative Files

IRS 34.037 Audit Trail and Security Records System

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

For 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?

No

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?

Yes

Please identify the form number and name:

Form Number: Form 6863 Form Name: Invoice and Authorization for Payment of Administrative Summons Expenses

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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?

If notice is required per IRC 7609, the notice of the summons is mailed or hand-delivered to the noticee within three business days of issuance of the summons. Due process is provided pursuant to 5 USC.

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):

IRS employees generally ask the individual to provide the information voluntarily prior to issuing a summons. The individual has no control over the use of the summoned records once the IRS employee issues a summons. Due process is provided pursuant to 5 USC.

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

Due process is provided pursuant to 5 USC. Notice, consent and due process are provided in the summons instructions, and pursuant to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated)

Contractor Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

Users: Read Only

Managers: Read Only

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

Wells Fargo is not an IRS contractor. Wells Fargo employee access is determined by the Wells Fargo employee's job duties and responsibilities. IRS access is determined by Delegation Order 25-1 found in IRM 1.2.52.2. IRS employees do not need to submit a 5081 request to access the Wells Fargo https site.

RECORDS SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

The Wells Fargo system, Secure Document Delivery (SDD), is non-recordkeeping for IRS purposes. It is a platform for secure communications and information sharing between IRS and Wells Fargo financial institution. It is not the official IRS repository for any data or documents. The original data belongs to Wells Fargo and the IRS has no control on the retention or destruction of Wells Fargo's original data. Wells Fargo erases the summoned records from their server 60 days after the IRS employee is notified that the records are ready to be retrieved. There is no change to the IRS retention of records. The only change to the summons process is the delivery of the summoned records from mail to electronic delivery.

The records secured from Wells Fargo are downloaded from the SDD system to the IRS employee's computer and become part of the employee's active case file. This data is then governed under case file criteria. Once the case is closed, the IRS employee removes/deletes the records from their computer. All case related information is stored in a central repository and is retained: a) For ten years after the case is closed as required by Document 12990, Records Control Schedule (FKA IRM 1.15.28), "Item 6 under Internal Revenue Service Records Control Schedule (RCS) 28, Tax Administration -- Collection." (FKA IRM 1.15.28); Item 6; b) For ten years after the case is closed as required in Document 12990, RCS 23 for Examination (FKA IRM 1.15.23), Item 42; or, c) For ten years after the case is closed as required by IRM 1.15.30 for Criminal Investigation, Item 15 (Job No. N1-58-07-11, Document 12990).

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.

Wells Fargo maintains an audit trail through their system that captures when a package/email was sent, who accessed the URL, what time the URL was accessed, and when the documents were downloaded. The IRS captures its audit data from normal email traffic when: the employee receives an email from Wells Fargo, and then accesses the URL outside the IRS firewall to download the summoned records.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

The SDD system has been operational and available to other government agencies since 2014.

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: More than 100,000

Contractors: Not Applicable

Members of the Public: Not Applicable

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