

Date of Approval: 12/05/2025
Questionnaire Number: 2652

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Business Master File Case Creation Nonfiler Identification Process (BMF CCNIP)

Acronym:

BMFCCNIP

Business Unit

Small Business and Self Employed

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Business Master File Case Creation Nonfiler Identification Process (BMFCCNIP) is an application that creates Selected BMF and Employee Plans Master File (EPMF) Nonfiler tax delinquency cases for the Small Business/Self Employed (SB/SE), Tax Exempt and Government Entities (TEGE), and Large Business and International Division (LB&I) Operating Divisions. BMFCCNIP Project is organizationally driven in support of the SB/SE Key Strategy to increase compliance among SB/SE business taxpayers. BMFCCNIP improves quality and program efficiency by providing a uniform system for selecting cases with the highest potential to satisfy the objectives established by the Business Unit into the Nonfiler treatment stream. Additionally, BMFCCNIP creates an integrated approach to creating Nonfiler cases for business taxpayers like the

process currently used for individual taxpayers. BMFCCNIP provides access to data sources for Workload Identification, identifying cases for delivery to employees, as well as providing integrated filing compliance performance and management tools. The BMFCCNIP process impacts SB/SE, LB&I and TEGE taxpayers. BMFCCNIP is not a system of record for any taxpayer data. BMFCCNIP has 10 or fewer Analyst users who can update work schedule data and selections and 25 or fewer users who have read only access to reports. All users access BMFCCNIP via the IRS Single Sign On (SSO).

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

BMFCCNIP creates an integrated approach to creating Nonfiler cases for business taxpayers like the process currently used for individual taxpayers. the system does not store or retain any PII.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Employer Identification Number
Internet Protocol Address (IP Address)
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC
SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?
System

3 What Tier designation has been applied to your system? (Number)
3

4 Is this a new system?
No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?
Yes

4.1.1 What is the previous PCLIA number?
2001

4.1.2 What is the previous PCLIA title (system name)?
BMF CCNIP

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)
Updating the PCLIA as a result of findings identified during Annual Security and Compliance Assessment. Specifically adding SEID to data collected, and SPLUNK for downstream monitoring.

5 Is this system considered a child system/application to another (parent) system?
Yes

5.1 Identify the parent system's approved PCLIA number.
7027

5.2 Identify the parent system's name as previously approved.
Integrated Production Model

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.
Execution

7 Is this a change resulting from the OneSDLC process?
No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.
Sustaining Operations (SO ESC)

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

210125

10 Does this system disclose any PII to any third party outside the IRS?
No

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?
No

12 Does this system use cloud computing?
No

13 Does this system/application interact with the public?
No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)
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. Notice, consent and due process are provided via IRS systems and the tax returns filed by taxpayers, pursuant to 5 USC.

15 Is this system owned and/or operated by a contractor?
No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)
Roles and Access Levels: 1. General Users and Analysts Role Overview: These users are responsible for reviewing and identifying which Business Nonfiler cases should be prioritized for processing. Access Level: Read/write access limited to case identification functions. They can analyze data, prioritize nonfiler cases, and select cases to be forwarded by the BMF CCNIP system to downstream systems. They cannot modify user accounts or system configurations. 2. Administrators Role Overview: Administrators manage system configuration and user account

maintenance. Access Level: Elevated system access that includes adding or removing users, updating user profiles, managing permissions, and maintaining overall system access control. They do not typically modify tax case data unless their job responsibilities also include analyst functions.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

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 information stored within the system. There is no right to privacy in this system. Any unauthorized access or inspection may subject the offender to criminal prosecution under 18 U.S.C. 1030 or 26 U.S.S. 7213, and to administrative action.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1000,000

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

Through BEARS Entitlements and by Application Administrator.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

BMFCCNIP does not contain any privacy and/or Civil Liberty Risks.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

Audit trails shall maintain a record of system activity both by system and application processes and by user activity of systems and applications.

27 Does this system use or plan to use SBU data in a non-production environment?

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659).

Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

IPM- Integrated Production Model

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

BMF- Business Master File

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

SPLUNK

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Integrated Enterprise Portal (IEP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish Systems of Records Notices (SORNs) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMFCCNIP does require a SORN.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish Systems of Records Notices (SORNs) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMFCCNIP does require a SORN.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish System of Records Notices (SORNS) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMFCCNIP does require a SORN.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Administrative and Organizational Records, Tax Return Inspection Files

What is the GRS/RCS Item Number?

RCS 8 Item Number: 86 b

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Files consist of requests for copies or inspection of confidential tax returns or return information, either hard copy or tape extracts, and related record of actions taken. (Job No. NC1-058-85-8, Items 12

What is the disposition schedule?

Retire to Records Center 3 yrs after the processing year. Destroy
20 years after the processing year.

Data Locations

What type of site is this?

System

What is the name of the System?

BMFCCNIP

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<https://ccnipprod.web.irs.gov/ccnip/>

Please provide a brief description of the System.

Business Master File CCNIP Database (BMFCCNIP) consolidates
information from several sources to develop BMF non-filer cases.

What are the incoming connections to this System?

IPM. System consumes data from IPM.

What are the outgoing connections from this System?

BMF sends flat file to BMF Mainframe.