

Date of Approval: 05/01/2025
Questionnaire Number: 2096

Basic Information/Executive Summary

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

Letter and Information Network and User Fee

Acronym:

LINUS

Business Unit

Tax Exempt and Government Entities

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.

LINUS is an application that records and tracks user fees for exempt organizations and employee plans. User fees are submitted when applying for a determination of tax-exempt status or approval of employee pension plans. The information entered into LINUS from the applications include payment amount, if the user fee was received, document locator number (DLN), entity information for the Plan Sponsor or Organization, fee/form indicator, and the power of attorney data (POA). The data that is captured in LINUS can generate an acknowledgement notice to the filer and the POA representative. The system only retrieves by entity/organization and not by individual identifier. The LINUS application has six modules that comprise the functionality of the application. All the six modules, except for the database module, are client-side Microsoft Access programs used to serve as the front-end for the LINUS application and are

installed on the user's workstation. The exchange of data between the IRS and pay.gov is documented in a binding mutual arrangement, within IRC 6103 federal-state information sharing provisions.

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).

LINUS requires the use of PII to record the user fee and generate acknowledgements. The employer identification number (EIN) is uniquely needed to identify a user's record. EIN's are entered into the system twice by LINUS users to ensure accuracy. All data contained within LINUS is necessary for business functions.

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

Address

Document Locator Number (DLN)

Employer Identification Number

Internet Protocol Address (IP Address)

Name

Other

Standard Employee Identifier (SEID)

Please explain the other type(s) of PII that this project uses.

Exempt Organization Name, Employee Plan Sponsor Name, Employee Plan Name, Power of Attorney (POA), Refund amount, User fee records, Accounts payable data, Accounts receivable data, Tax Examiner (TE) 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

Product Information (Questions)

1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

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?

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

4.11 What is the previous PCLIA number?

8350

4.12 What is the previous PCLIA title (system name)?

Letter and Information Network and User Fee (LINUS)

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.)

Privacy Risk Finding - LINUS does not provide an IRS Internal Privacy Policy and Privacy Act Statement upon every major entry point per Interim Guidance PGLD 10-0224-0004. IT/AD determined the finding will be remediated by the fall of 2025 to include the Privacy Act Use statement link on the LINUS landing page.

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

No

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.

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

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.

210747

10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

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)

LINUS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and 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.)

IRS Employees:

Users - Read and Write

Mangers - Read and Write

Sys. Administrators - Read and Write

Developers - No Access

Contractors - Not Applicable

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.

Information provided is required to track user fee payments to the organization making the application. LINUS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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 1,000,000

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

TE/GE management authorizes all accounts that are established, activated, modified, disabled, and removed via the Business Entitlement Access Request System (BEARS) process. Users are required to complete a BEARS request, Information System User Registration/Change Request Form, which lists mandatory rules for users of IRS information and information systems. Only authorized users within IRS have access to information contained within LINUS. Any data removed from LINUS, such as reports, raw data, or digital media, is handled using established IRS policies. The role-based access groups defined within the Structured Query Language (SQL) Server database enforces the most restrictive set of right/privileges or access needed by users to perform their tasks; thereby, enforcing least privilege. Users are only granted access to roles that are necessary to perform the tasks associated with their duties.

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

No

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

The Security and Privacy Assessment Report (SAR) completed December 2024 identified (2) Privacy risks for the LINUS application. (1) LINUS does not limit personally identifiable information contained in the audit records due to capturing

personally identifiable information such as Internet Protocol (IP) addresses that are not considered an approved PII element outlined within the prior LINUS PCLIA. Mitigation: This finding is resolved as part of this update to the PCLIA. The PCLIA has been corrected to include IP addresses. (2) LINUS does not provide an IRS Internal Privacy Policy and Privacy Act Statement upon every major entry point per Interim Guidance PGLD 10-0224-0004. Mitigation: The LINUS Application Development team will program the Privacy link as part of the landing page to be deployed June 2025.

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.

Auditable events are documented in the Internal Revenue Manual (IRM) 10.8.1. The IRM states that all IRS information systems capture and record the auditable events listed in the IRM based on their FIPS PUB 199 overall system security categorization. The LINUS application audits events as required by the IRM and automatically sends the log files to Security Audit and Analysis System (SAAS) daily. The audit trail will contain the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards.

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

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Security Audit and Analysis System (SAAS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8940 - Request for Miscellaneous Determination Under Section 507, 509(a), 4940, 4942, 4945, and 6033

Incoming/Outgoing

Incoming (Receiving)

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name
1023 - Application for Recognition of Exemption Under Section
501(c)(3) of the Internal Revenue Code

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name
8717 - User Fee for Employee Plan Determination Letter Request

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name
Modified Exempt Organization Employee Plan Determination
System (MEDS)

Incoming/Outgoing
Both

Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name
1024 - Application for Recognition of Exemption Under Section
501(a)

Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The IRS limits the use of the system to employees who process the work and those that research it. There are electronic checks in place that send audit files to the Security Audit and Analysis System (SAAS) team who ensures there are no unauthorized disclosure.

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

The LINUS System is a case management system. SORN IRS 50.222 was chosen because it matches the system description for LINUS and its functionality.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Tax Exempt and Government Entities (TE/GE)

What is the GRS/RCS Item Number?

24, Item 85

What type of Records is this for?

Both (Paper and Electronic)

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

The records covered by this Records Control Schedule are created and/or maintained by the Tax Exempt and Government Entities (TE/GE) Division. These records pertain to administrative and program functions of TE/GE activities in the review and processing of Employee Plans (EP), Exempt Organizations (EO), and Government Entities (GE) documents pursuant to Internal Revenue tax laws.

What is the disposition schedule?

AUTHORIZED DISPOSITION Delete/Destroy after verification of successful ingest/incorporation into system master file. (B) System Data: Records include user fee payment records, such as payment status information, including whether the fee is paid;

Document Locator Number (DLN); Entity information for the Plan Sponsor or Organization; Fee/Form Indicator; and Power of Attorney data (POA). Data is stored in SQL Server Database. LINUS moves the EP and EO data every ten years to a storage server so DLNs may be reused. PENDING DISPOSITION Cut off after case closure. Move data to a storage server when 10 years old. Destroy/Delete 200 years after cutoff. Note: This disposition is pending NARA approval under Job No. DAA-0058-2022-0006. Prior to any records destruction, check with the TE/GE IRC regarding scheduling status. (C) Outputs: Includes acknowledgment letters and determination case DLNs. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete/Destroy when no longer needed for administrative, legal, audit, or other operational purposes, whichever is later.

Data Locations

What type of site is this?

System

What is the name of the System?

LINUS

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What are the incoming connections to this System?

Incoming and outgoing data from Modified EP/EO Determinations Systems (MEDS) via EFTU.