Date of Approval: **July 28, 2023**

PIA ID Number: **7916**

SYSTEM DESCRIPTION

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

Notice Delivery System, NDS

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?

Notice Delivery System, NDS, # 5370

What is the approval date of the most recent PCLIA?

8/3/2020

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.

Media & Publications (M&P)

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e., system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

Yes

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.

Notice Delivery System (NDS) is an Internal Revenue Service (IRS) application/system within its Wage and Investment (W&I) Division, which provides efficient, automated mail piece processing. It handles taxpayer notice production, including volume postal discounts and print site operational requirements for monitoring and ensuring piece-level control and timely mailing. NDS controls taxpayer notice print and distribution processing within the Correspondence Production Services (CPS) print sites. It also provides information required for physical mail acceptance and delivery status reporting by the United States Postal Service (USPS) through data exchanges.

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:

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

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

SSN/TIN/EIN's will be used as long as the Treasury Department requires them for taxpayer identification.

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

SSN/TIN/EIN's will be used as long as the Treasury Department requires them for taxpayer identification. 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.

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
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:

Proprietary Data - Business information that does not belong to the IRS.

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.

The taxpayer is mailed a balance due letter - which is an example of Non-PII SBU.

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.

To specifically identify taxpayers to whom correspondence is sent. This allows NDS to indicate to other IRS systems that the taxpayer has had a correspondence transaction (e.g., has had a specific piece of correspondence mailed, delivered, or returned.) This system uses alternative identifiers (such as assigned mail piece number or the certified mail number) to track the mail outside of IRS. PII (including SSN/TIN/EIN) is not shared outside of the agency.

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

Accuracy, timeliness, and completeness of each data element of the PII is the responsibility of the supplying system which provides the data. CPS cannot alter the information and, aside from automated syntax checks, does not review it for accuracy.

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 00.001   Correspondence Files and Correspondence Control Files

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: Information Returns Processing (IRP)
Current PCLIA: Yes
Approval Date: 3/14/2023
SA&A: No

System Name: Automated Substitute for Return (ASFR)
Current PCLIA: Yes
Approval Date: 11/7/2022
SA&A: Yes
ATO/IATO Date: 4/12/2023

System Name: Automated Underreporter (AUR)
Current PCLIA: Yes
Approval Date: 6/7/2022
SA&A: Yes
ATO/IATO Date: 1/27/2023

System Name: Inventory Delivery System (IDS)
Current PCLIA: Yes
Approval Date: 8/19/2022
SA&A: Yes
ATO/IATO Date: 11/1/2015

System Name: Compliance Data Warehouse (CDW)
Current PCLIA: Yes
Approval Date: 2/13/2023
SA&A: Yes
ATO/IATO Date: 5/10/2022

System Name: Automated Liens Systems-Entity (ALS-Entity)
Current PCLIA: Yes
Approval Date: 9/24/2021
SA&A: Yes
ATO/IATO Date: 3/28/2021

System Name: Automated Collection System (ACS)
Current PCLIA: Yes
Approval Date: 10/1/2021
SA&A: Yes
ATO/IATO Date: 3/2/2023

System Name: Adoption Taxpayer Identification Number (ATIN)
Current PCLIA: Yes
Approval Date: 9/1/2021
SA&A: No

System Name: Automated 6020b A6020 (A6020B)
Current PCLIA: Yes
Approval Date: 9/17/2021
SA&A: Yes
ATO/IATO Date: 5/23/2021

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 3/10/2023

System Name: eAuthentication (eAUTH)
Current PCLIA: Yes
Approval Date: 6/16/2021
SA&A: Yes
ATO/IATO Date: 12/16/2022

System Name: Alaska Permanent Fund Dividend Levy Program (AKPFD)
Current PCLIA: Yes
Approval Date: 3/24/2021
SA&A: No

System Name: Federal Payment Levy Program (FPLP)
Current PCLIA: Yes
Approval Date: 2/6/2023
SA&A: No

System Name: State Income Tax Levy Program (SITLP)
Current PCLIA: Yes
Approval Date: 6/17/2020
SA&A: No

System Name: Modified EP/EO Determination System (MEDS)
Current PCLIA: Yes
Approval Date: 1/20/2023
SA&A: Yes
ATO/IATO Date: 10/12/2022

System Name: Individual Taxpayer Identification Number Real-Time System (ITIN-RTS)
Current PCLIA: Yes
Approval Date: 11/1/2021
SA&A: Yes
ATO/IATO Date: 6/30/2022

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 1/23/2023
SA&A: Yes
ATO/IATO Date: 12/6/2022

System Name: Customer Account Data Engine (CADE 2)
Current PCLIA: Yes
Approval Date: 8/18/2021
SA&A: Yes
ATO/IATO Date: 6/21/2022

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

System Name: Employee Plans Exempt Organization Determination System (EDS)
Current PCLIA: Yes
Approval Date: 2/25/2021
SA&A: Yes
ATO/IATO Date: 6/10/2020

System Name: Integrated Financial System (IFS)
Current PCLIA: Yes
Approval Date: 5/11/2021
SA&A: Yes
ATO/IATO Date: 4/28/2023

System Name: Modernized eFile (MeF)
Current PCLIA: Yes
Approval Date: 2/8/2022
SA&A: Yes
ATO/IATO Date: 4/19/2021

System Name: Payer Master File (PMF) - Backup Withholding B (BWHB) - Backup
Withholding C (BWHC)
Current PCLIA: Yes
Approval Date: 5/4/2020
SA&A: Yes
ATO/IATO Date: 12/4/2015

System Name: United States Residency Certification (US CERT)
Current PCLIA: Yes
Approval Date: 2/7/2022
SA&A: Yes
ATO/IATO Date: 4/5/2021

System Name: Web Currency & Banking Retrieval System (WebCBRS)
Current PCLIA: Yes
Approval Date: 3/14/2022
SA&A: Yes
ATO/IATO Date: 5/9/2021

System Name: Information Reporting and Document Matching (IRDM)
Current PCLIA: Yes
Approval Date: 2/11/2022
SA&A: Yes
ATO/IATO Date: 12/9/2022

System Name: IRS Integrated Enterprise Portal (IEP)
Current PCLIA: Yes
Approval Date: 9/16/2022
SA&A: Yes
ATO/IATO Date: 3/10/2023

System Name: Centralized Authorization File (CAF) Enterprise File (CAF EFS CDW) -
Centralized Authorization File (CAF)
Current PCLIA: Yes
Approval Date: 4/6/2023
SA&A: Yes
ATO/IATO Date: 5/10/2022

System Name: Integrated Data Retrieval System (IDRS) - Correspondence Letter System (CRX)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

System Name: Employee Plans Master File (EPMF)
Current PCLIA: Yes
Approval Date: 2/22/2022
SA&A: Yes
ATO/IATO Date: 12/19/2013

System Name: Integrated Data Retrieval System (IDRS) - EIN Research and Assignment System (ERAS)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

System Name: Taxpayer Professional PTIN System (TPPS) Preparer Taxpayer Identification Number (PTIN)
Current PCLIA: Yes
Approval Date: 3/24/2022
SA&A: Yes
ATO/IATO Date: 11/8/2021

System Name: Integrated Collection System (ICS)
Current PCLIA: Yes
Approval Date: 3/7/2022
SA&A: Yes
ATO/IATO Date: 5/26/2022

System Name: eServices
Current PCLIA: Yes
Approval Date: 11/16/2021
SA&A: Yes
ATO/IATO Date: 2/21/2021

System Name: Auto Preassessed Installment Agreement (PAIA) Annual Installment Agreement (AIA)
Current PCLIA: Yes
Approval Date: 4/29/2022
SA&A: No

System Name: Secure Access Digital Identity (SADI)
Current PCLIA: Yes
Approval Date: 6/2/2023
SA&A: Yes
ATO/IATO Date: 5/31/2022

System Name: Income Verification Express Service Automation (COVID IVES RPA)
Income Verification Express Service (IVES)
Current PCLIA: Yes
Approval Date: 7/14/2021
SA&A: No

System Name: Integrated Data Retrieval System (IDRS) - Taxpayer Delinquent Account
(TDA) -Taxpayer Delinquency Investigation (TDI)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

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: Standardized IDRS Access (SIA)
    Current PCLIA: Yes
    Approval Date: 5/4/2023
    SA&A: No

    System Name: Compliance Data Warehouse (CDW)
    Current PCLIA: Yes
    Approval Date: 2/13/2023
    SA&A: Yes
    ATO/IATO Date: 5/10/2022

Identify the authority.

    Authorized MOU.

For what purpose?

    Business requirement.

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?

    Yes

Identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

    Organization Name: Government Printing Office Vendors
    Transmission Method: Enterprise File Transfer Utility (EFTU)
    ISA/MOU: No

Identify the authority.

    IRC 6103(n)

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Treas/IRS 24.030 authorizes disclosure of 6103 information to a contractor, in this case 6103(n) for Correspondence Production Services (CPS) to carry out the backlog of Taxpayer notices due to COVID-19 shutdown.

For what purpose?

Correspondence Production Services (CPS)will send files of Taxpayer notices to vendor to process and mail timely.

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?

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.

The information within NDS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. NDS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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

No

Why not?

The information within NDS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. NDS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Published System of Records Notice in the Federal Register. The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections.

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

The information within NDS comes from various IRS Systems and forms. Those systems and forms provide the Privacy Act Notice to individuals. NDS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and their related tax forms 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).

IRS Owned and Operated

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

IRS Employees

Users: Read Only

Managers: Read Only

System Administrators: Administrator

IRS Contractor Employees

    Contractor System Administrators: Administrator

    Contractor Developers: Administrator

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

    Only authorized users within the Correspondence Production Services branch can access the information. CPS management determines the level of access to the system needed for controls and data. Specific employees are authorized through user profiles and Business Entitlement Access Request System (BEARS) approval by the manager.

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?

    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.

    Retention is in accord with Job No. N1-58-11-6 for the Notice Delivery System, published in IRS Document 12990 under Records Control Schedule (RCS) 29 for Submissions Processing Campuses, item 39: A. Inputs. Delete/Destroy when no longer needed for business. B. System Data. Delete IRS notices sent via mail to taxpayers 10 days after mail date; Delete Certified Mail Data 12 years after processing year. C. Outputs. Nonrecord, no disposition approval necessary. D. System Documentation. Delete/Destroy when superseded or 5 years after system is terminated, whichever is sooner.

SA&A OR ASCA

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

    Yes

What date was it completed?

    12/14/2022

Describe the system's audit trail.

The system provides audit logs and reports on auditable events with appropriate user data as well as security audit automatic responses. However, the system does not allow for any user additions, deletions, or modifications of the PII data. NDS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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)?

Results are stored on TFIMS (Treasury FISMA Inventory Management System).

Were all the Privacy Requirements successfully tested?

Yes

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?

Management regularly reviews approved BEARS for continued need to access. Management also reviews access logs for inappropriate accesses and user events. A risk assessment (e.g., SA&A) has been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity, and availability of the PII.

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?

Yes

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? Contact Disclosure to determine if an accounting is required.

Not Applicable