A. SYSTEM DESCRIPTION

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

Date of Approval: 03/25/2014   PIA ID Number: **806**

1.   What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

2.   Full System Name, Acronym, and Release/Milestone (if appropriate):

GLDS Reimbursables Data Exchange, GLDS Reimbursables

2a. Has the name of the system changed? Yes

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):
FedState Extracts, DIFSLA, Medicare Secondary, Medicare Part D & Part B, Taxpayer Address Request - TAR

3.   Identify how many individuals the system contains information on

Number of Employees: Not Applicable

Number of Contractors: Not Applicable

Members of the Public: Over 1,000,000

4. Responsible Parties:

NA

5. General Business Purpose of System

Disclosure of information with participating federal, state and local agencies pursuant to applicable law and regulation. Due process is provided pursuant to 26 USC.

6.   Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (*If you do not know, please contact* *Privacy *and request a search*) No

6a. If Yes, please indicate the date the latest PIA was approved:

6b. If Yes, please indicate which of the following changes occurred to require this update.

● **System Change (1 or more of the 9 examples listed in OMB 03-22 applies)**
  (refer to PIA Training Reference Guide for the list of system changes)

● **System is undergoing Security Assessment and Authorization**

6c. State any changes that have occurred to the system since the last PIA

7.   If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. N/A

B. DATA CATEGORIZATION

Authority: OMB M 03-22 & PVR #23- PII Management

8.   Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If No, what types of information does the system collect, display, store, maintain or disseminate?

9.   Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems	Yes	
Employees/Personnel/HR Systems	No	
		Other Source:
Other	No	

10. **Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:**

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	Yes	Yes	No
Tax Payer ID Number (TIN)	No	No	No
Address	No	No	No
Date of Birth	No	No	No

Additional Types of PII: No

PII Name **On Public?** **On Employee?**
          No   No

10a. **Briefly describe the PII available in the system referred to in question 10 above.**

If you answered Yes to Social Security Number (SSN) in question 10, answer 10b, 10c, and 10d.

10b. **Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)**

1. DIFSLA - Disclosure of Information to Federal, State and Local Agencies. IRC 6103(l)(7) provides for the use of certain return information by agencies administering certain programs under the Social Security Act. 2. Medicare Secondary Payer Program –IRC 6103(l)(12) provides for the disclosure of return information to identify spouses of Medicare beneficiaries. 3. Medicare Prescription Drug Subsidy Program – IRC 6103(l)(7) authorizes IRS to disclose return information with respect to unearned income to Federal, State and local agencies administering certain benefit programs under the Social Security Act. 4. Medicare Part B Premium Reduction - Section 6103(l)(20) of the Internal Revenue Code authorizes the IRS to disclose specified return information to SSA with respect to taxpayers whose Part B insurance premium may, according to IRS records, be subject to adjustments.

10c. **What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)**

N/A

10d. **Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?**

N/A

11. **Describe in detail the system's Audit Trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an Audit Trail is <u>not</u> needed.**

   The Governmental Liaison, Disclosure and Safeguard office have Computer Matching Agreements (CMAs) with agencies particiapating in the data exchanges. These CMAs are to distinguish participating agencies. Participating agencies have extracts created. Record counts are provided for each extract. This is flat file processing and not necessarily a "system."

11a. **Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*?** <u>Yes</u>

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12. **What are the sources of the PII in the system? Please indicate specific sources:**

   a. **IRS files and databases:** <u>Yes</u>

      If Yes, the system(s) are listed below:

      No System Records found.

   b. **Other federal agency or agencies:** <u>Yes</u>

      If Yes, please list the agency (or agencies) below:

      Veterans Benefit Administration, Veterans Health Administration, Social Security Administration, Department of Justice, Department of Education and Office of Child Support Enforcement

   c. **State and local agency or agencies:** <u>Yes</u>

      If Yes, please list the agency (or agencies) below:

      1. Alabama Department of Human Resources 2. Alabama Medicaid Agency 3. Alaska Department of Health & Social Service 4. Arizona Department of Economic Security 5. Arkansas Department of Human Services 6. California Department of Social Services 7. Colorado Department of Human Services 8. Connecticut Department of Social Services 9. Delaware Department of Health & Social Services 10. D.C. Department of Human Services 11. Florida Department of Children & Families 12. Georgia Department of Human Resources 13. Hawaii Department of Human Services 14. Idaho Department of Health/Welfare 15. Illinois Department of Human Services 16. Indiana Family & Social Services Administration 17. Iowa Department of Human Services 18. Kansas Department of Social/Rehab Services 21. Kentucky Cabinet for Health and Family Services 22. Louisiana Department of Health & Hospitals 23. Louisiana Department of Children and Family Services 24. Maine Department of Human Services 25. Maryland Department of Human Services 26. Massachusetts Department of Transitional Assistance 27. Michigan Department of Human Services 28. Minnesota Department of Human Services 29. Mississippi Department of Human Services 30. Mississippi Division of Medicaid 31. Missouri Department of Social Services 32. Montana Department of Public Health & Human Services 33. Nebraska Department of Health & Human Services 34. Nevada Department of Human Services 35. New Hampshire Department of Health & Human Services 36. New Jersey Department of Human Services 37. New Mexico Human Services Department 38. New York Office of Temporary & Disability Assistance 39. North Carolina Department of Health & Human Services 40. North Dakota Department of Human Services 41. Ohio Department of Job and Family Services 42. Oklahoma Department of Human Services 43. Oregon Department of Human Resources 44. Pennsylvania Department of Public Welfare 45. Puerto Rico Department of the Family 46. Rhode Island Department of Human Services 47. South Carolina Department of Social Services 48. South Dakota Department of Social Services 49. Tennessee Department of Human Services 50. Texas Health and Human Services Commission 51. Utah Department of Health 52. Utah Department of Workforce Services 53. Vermont Department of Children and Families 54. Virgin Islands Department of Human Services 55. Virginia Department of Health and Human Services 56. Washington Department of Social & Health Services 57. West Virginia Department of Health and Human Services 58. Wisconsin Department of Health Services 59. Wyoming Department of Family Services

   d. **Third party sources:** <u>No</u>

      If yes, the third party sources that were used are:

   e. **Taxpayers (such as the 1040):** <u>No</u>

   f. **Employees (such as the I-9):** <u>No</u>

   g. **Other:** <u>No</u> **If Yes**, *specify***:**

C. PURPOSE OF COLLECTION

13. What is the business need for the collection of PII in this system? Be specific.

Government mandate to share date with other federal, state and local agencies persuant to 6103(l)7B, 6103(d), 6103(l)(20).

D. PII USAGE

14. What is the specific use(s) of the PII?

		If other, what is the use?
To conduct Tax Administration	No	
To provide Taxpayer Services	No	
To collect Demographic Data	No	
For employee purposes	No	
Other:	Yes	Federally-assisted benefit programs under the Social Security Act, the Food Stamp Act of 1977. (DIFSLA and Medicare Part D & B)

E. INFORMATION DISSEMINATION

Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) Yes

15a. If yes, with whom will the information be shared? The specific parties are listed below:

	Yes/No	Who?	ISA OR MOU**?
Other federal agency (-ies)	Yes	VA, SSA, DOJ, DOE, OCSE	Yes
State and local agency (-ies)	Yes	All states, District of Columbia	Yes
Third party sources	No		
Other:	No		

** Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? No

17. Does the website use any means to track visitors' activity on the Internet?
   If yes, please indicate means:

	YES/NO	**AUTHORITY**
Persistent Cookies		
Web Beacons		
Session Cookies		
		If other, specify:
Other:		

F. INDIVIDUAL CONSENT

Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? Yes

18a. If Yes, how is their permission granted?

When person is applying for assistance, they sign a document regarding acquiring data from other federal and state agencies to determine the correct amount of assistance.

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Yes

19a. If Yes, how does the system ensure "due process"?

As noted in the Computer Matching Agreement document: Notice and Opportunity to Contest 1. Where adverse information is uncovered, the agency will notify the applicant or recipient, and provide an opportunity to explain the circumstances prior to making a final eligibility determination or adjustment to current benefits. 2. The individual subject to adverse action shall be provided a minimum of 30 days to contest the action, unless (1) the Federal Benefit program involved in the match has its own time period for contesting an adverse action or (2) the situation falls under the exception for situations when an agency determines there is likely to be a significant effect on public health or safety. 5 U.S.C. 552a(p)(3).

20. Did any of the PII provided to this system originate from any IRS issued forms? No
20a. If **Yes**, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If No, how was consent granted?

Written consent	Yes
Website Opt In or Out option	No
Published System of Records Notice in the Federal Register	Yes
Other:	

G. INFORMATION PROTECTIONS

Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

21. **Identify the owner and operator of the system:** IRS Owned and Operated

21a. **If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?**

22. **The following people have use of the system with the level of access specified:**

	Yes/No	Access Level
IRS Employees:	Yes	
Users		No Access
Managers		No Access
System Administrators		Read Write
Developers		Read Write
Contractors:	No	
Contractor Users		
Contractor System Administrators		
Contractor Developers		
Other:	No	

If you answered yes to contractors, please answer 22a. *(All contractor/contractor employees must hold at minimum, a* "*Moderate Risk*" *Background Investigation if they have access to IRS owned SBU/PII data.)*

22a. **If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level"background investigation?**

23. **How is access to the PII determined and by whom?**

For internal use, only Quality Review Analysts and Systems Administrators have access to production data. If there is a programming issue, temporary read access may be granted to application developers for debugging purposes.

24. **How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?**

There is a series of business rules that get run against the production files to make sure they are as accurate and complete as possible.

25. **Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system?** Yes

25a. **If Yes, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.**

GLD Reimbursables' (DIFSLA, Medicare Secondary, Medicare Part D & B and TAR) data is approved as temporary, subject to destruction when no longer needed for operational purposes but no longer than 5 years. System owners currently set retention at 1-year. System data is scheduled under several NARA-approved disposition authorities: (IMF/IRTF Extracts) Job No. N1-58-09-23, published in IRS Document 12990 under Records Control Schedule (RCS) 18, item 53; (BMF Extracts) Job No. N1-58-09-22, published in IRS Document 12990 under RCS 18, item 54; and (BRTF Extracts) Job No. N1-58-09-24, published in IRS Document 12990 under RCS 18, item 55.

If No, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

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26.   Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

Under general GSS for MCC mainframe.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

At rest under GSS. Once the files are created, EFTU transfers them to a secured Drop Box. The participating state agencies can then access only their folder and then have access to only their files.

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27.   Has a risk assessment (e.g., SA&A) 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? No

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28.   Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

Under general GSS for MCC mainframe.

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29.   Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Yes

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29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (*if appropriate)*? No

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?

H. PRIVACY ACT & SYSTEM OF RECORDS

Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to $5000.

Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency

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30.   Are 10 or more records containing PII maintained/stored/transmitted through this system? No

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31.   Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If YES, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

SORNS Number	SORNS Name
Treas/IRS 24.030 IMF	
Treas/IRS 24.046 BMF	
Treas/IRS 34.037 IRS Audit Trail and Security Records System	

Comments

I. ANALYSIS

Authority: OMB M 03-22 & PVR #21- Privacy Risk Management

32. **What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?**

Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated)	No
Provided viable alternatives to the use of PII within the system	No
New privacy measures have been considered/implemented	No
Other:	No

32a. **If Yes to any of the above, please describe:**

NA

View other PIAs on IRS.gov