

Date of Approval: **December 03, 2021**

PIA ID Number: **6162**

SYSTEM DESCRIPTION

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

Remittance Processing System Pre-Mainline, RPS-PM

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?

Remittance Processing System Pre-Mainline (RPS-PM) 3462

What is the approval date of the most recent PCLIA?

7/5/2018

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.

Submission Processing Governance Board

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?

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.

RPS-PM processes daily taxpayer remittances (tax payments) and creates transactions used to credit taxpayer accounts for payments received. RPS - PM perfects payment and tax information from taxpayers and third parties that have been entered into the system and passes the perfected data to the corporate data stores. RPS - PM creates input to notice review processing and creates journals, ledgers, and reports for accounting. RPS - PM processes remittance received from individuals and business taxpayers on two mediums: paper and Lockbox bank deposits. RPS - PM processes all remittances to the IRS campuses that are on paper, which are transcribed using Integrated Submission and Remittance Processing (ISRP) hardware and software, except non-master file payments. RPS - PM also receives remittances that were deposited at a partnering Lockbox Bank, electronically captured using bank resources, and electronically sent to the appropriate Enterprise Computing Center. Most IRS service campuses are partnered with one Lockbox Bank, which provides safe and secure U.S. treasury holdings. Some campuses are partnered with two or more Lockbox Banks for different transaction types. By contractual agreement, each bank maintains its own Lockbox/IRS interface programming, changing the code annually or as needed, as coordinated with the IRS using the Lockbox Functional Specification Package (FSP) documentation that is developed, delivered, and maintained by the IRS RPS - PM /Lockbox Application Team. Tax payments are submitted to the Lockbox Banks on various forms including the following forms: 940V 941V, 943V, 1040V, 1040-ES, 1041-ES, 2290V, 2688, 4868, 8855V, CP521 Notice, and User Fee payment vouchers. The Lockbox Bank files containing remittances are electronically transferred to the Enterprise Computing Center Memphis (ECC-MEM) and Enterprise Computing Center Martinsburg (ECC-MTB) mainframes by service center designation. The transaction records are received via Enterprise Files Transfer Utility (EFTU) from the Lockbox Bank to the format for Generalized Mainline Framework (GMF) Mainline processing and post mainline processing. Post mainline processing includes Notice processing and Master file posting. RPS - PM executes on the General Support System-23(GSS-23) Unisys mainframes located at ECC-MEM and ECC-MTB for all IRS campuses daily and weekly. There typically is a one-day lag in daily processing, as the result of collecting a full days' activity at the Lockbox Banks, and then electronically sending the data to the IRS for next day processing. All IRS RPS - PM application programs are on the Unisys mainframe platform. Input data is received via EFTU from ISRP and Lockbox Bank. Data from RPS - PM is transferred to several applications for output, including: the Generalized Mainline Framework (GMF), the Taxpayer Information File (TIF) Daily, the National Account Profile (NAP), and the Notice Review Processing System (NRPS) for output. RPS - PM application has no end users and resides on the Unisys Mainframe, which is managed under the GSS-23 System.

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).

The SSN is uniquely needed to identify a tax record. The RPS-PM program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. The Office of Management and Budget memorandum 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. The RPS-PM program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?

No

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:

Official Use Only (OUO) or Limited Official Use (LOU) Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

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 Name Control which is the first 4 letters of the taxpayer's last name (in the case of individuals) and the first 4 letters of the business name (in the case of partnership, corporations etc.).

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.

PII is needed for processing taxpayer's remittances to be posted to their accounts for payments received.

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

RPS-PM payments are posted to taxpayer accounts via a matching process; this determines the accuracy of the taxpayer identification information. Mismatched payments are evaluated to determine the reason and TIN/EIN and Name Control field changes are made when required, so the payment subsequently matches. Standard checks for numeric data and dates are used in the RPS-PM batch programs. RPS-PM payment records contain a payment received date that is posted to taxpayer accounts with the payment amount. Completeness is verified downstream in the payment matching and posting process. Incomplete submissions will not post and will be identified on error reports.

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 24.046 Customer Account Data Engine Business Master File

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 34.037 Audit Trail and Security Records

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: Integrated Submission and Remittance Processing
Current PCLIA: Yes
Approval Date: 11/5/2020
SA&A: Yes
ATO/IATO Date: 12/26/2019

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?

Yes

Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Lockbox
Transmission Method: Lockbox Network
ISA/MOU: 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: Notice review Processing System
Current PCLIA: Yes
Approval Date: 4/21/2021
SA&A: No

System Name: National Account Profile
Current PCLIA: Yes
Approval Date: 2/27/2020
SA&A: No

System Name: Generalized Mainline Framework
Current PCLIA: Yes
Approval Date: 11/11/2020
SA&A: Yes
ATO/IATO Date: 9/13/2012

System Name: Integrated Data Retrieval System
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 1/18/2018

Identify the authority.

RPS-PM sends outputs to these systems to complete payment processing.

For what purpose?

Tax processing

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?

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?

RPS-PM is not a taxpayer facing system. However, notice and consent is provided via IRS forms, notices, and instructions pursuant to Title 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?

RPS-PM is not a taxpayer facing system.

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

Due process is provided pursuant to Title 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

System Administrators: Administrator

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

Employees or the manager request access to the application by submitting a request on the On Line 5081 system. All requests for access to the system are approved by their manager. Any live data requests must be made using the Form 6759 and approved by the manager. The approved Form 6759 is submitted to the system control point to complete the action.

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.

Remittance Processing System (RPS) RPS encodes, endorses, and prepares audit trails for checks received from taxpayers. The database provides documentation for preparation of the deposit of receipts and generates payment posting information to update IDRS. System disposition instructions were approved by the National Archives under Job RCS 29 Item 134-No. N1-58-97-13, and are published in IRS IRM 1.15.35, item 6: Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. Program Office supported by the system: Chief Taxpayer Service, Cash Management Office. A. Input Records: These records include magnetic tapes from the Distributed Input System and report files which contain returns, non-scannable payment vouchers and checks. Delete/destroy when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes whichever is sooner. B. Output Records: These records include audit trails for checks received from taxpayers, documentation for preparation of the deposit of receipts, and payment posting information to update IDRS plus system backups, management information reports, ad hoc queries, audit trail, or equivalent documentation in electronic or hard copy formats. Delete/destroy when 1

year old or when no longer needed for administrative, legal, audit or other operational purposes 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?

11/14/2013

Describe the system's audit trail.

RPS-PM does not have users other than administrators; RPS-PM is a batch processing system. The General Support System-23 controls all the information and access.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

RPS-PM does not have users other than the system administrators and is a batch processing system. RPS-PM is now a Non FISMA reportable system. RPS-PM in the past was a FISMA reportable system.

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?

No