A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Low Income Taxpayer Clinic, LITC

2. Is this a new system? No

> 2a. If **no**, is there a PIA for this system?   Yes
>
> > If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.
> >
> > Low Income Taxpayer Clinic, LITC, PIA 181
>
> > Next, enter the **date** of the most recent PIA.   9/28/2012
> >
> > Indicate which of the following changes occurred to require this update (check all that apply).
> >
> > | | |
> > |---|---|
> > | No | Addition of PII |
> > | No | Conversions |
> > | No | Anonymous to Non-Anonymous |
> > | No | Significant System Management Changes |
> > | No | Significant Merging with Another System |
> > | No | New Access by IRS employees or Members of the Public |
> > | No | Addition of Commercial Data / Sources |
> > | No | New Interagency Use |
> > | No | Internal Flow or Collection |
> >
> > Were there other system changes not listed above?   No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

No	Vision & Strategy/Milestone 0
No	Project Initiation/Milestone 1
No	Domain Architecture/Milestone 2
No	Preliminary Design/Milestone 3
No	Detailed Design/Milestone 4A
No	System Development/Milestone 4B
No	System Deployment/Milestone 5
Yes	Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

5. 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.

The database will contain data that covers the life cycle of a grant applicant. The data points in the system will be from applications, reports, LITC staff validations, and LITC staff analysis. The APTIFY database is needed because the current ACCESS database no longer meets our needs and continually corrupts which means data is lost and must be input again. In addition, the APTIFY system will allow the LITC Program Office to have better oversight of grantees by capturing their report data in one location and allowing us to run reports on grantees to see how they spent grant funds compared to their budget estimates. The database will allow us to compare work done by a grantee from year to year to identify trends and determine if a grantee is meeting program goals and requirements. Having access to this information in a central location will allow the LITC Program Office to make decisions on funding a grantee or if a grantee's contract needs to be terminated. The system is used as a storage for 2012 and 2013 records. There will not be any new record as LITC already has moved into the new system (Grant Solutions)

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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.)? No

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

Selected	PII Element	On Primary	On Spouse	On Dependent
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No

No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates?   No

6d. Are there other types of SBU/PII used in the system?   Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system.   Public information: Primary, Clinic Director, Qualified Tax Expert, Business Administrator, Applicant, Representative and additional Staff names, phone numbers, business addresses and email addresses.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a
No	SSN for tax returns and return information is Internal Revenue Code Section 6109
No	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner?   Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

Low Income Taxpayer Clinic is an organization that receive grants to provide service to taxpayers. EIN of LITC organization, responsible people who run the clinic also employees within LITC who review and approve grants. Only names, phones and emails will be collected. Low Income Taxpayer Clinic database will be used to manage the LITC grant application process. All information filled using Application Form (Form 13424) will be feed into the system. The system will be used to assist LITC to review and rank applicants prior to approve the fund. We must be able to identify a grantee and associate them with the forms they submit including the application document and reporting forms. We must have this information to create an account for them in the HHS Payment Management System which allows them to download their awarded grant funds. We must have this information in order to issue award letters. We must be able to create an excel spreadsheet with this information and the funding information, that is rolled up to the IRS CFO and then posted on the USASPENDING site. We are required to make available grantee information to the public. We must be able to annually update the Pub 4134 which lists grantees names, public contact phone number, and the type of service they will provide. We must be able to annually create a table with grantees names and funded amounts for an IRS press release.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is

maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

After data was entered in the system. The reports were ran to ensure data is accurate. LITC analysts maintain contacts with Clinic to ensure all information is up to the date and make some changes as necessary.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system?   Yes

   9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual?   Yes

   If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   Yes

   If **yes**, enter the SORN number(s) and the complete the name of the SORN.

   SORNS Number   **SORNS Name**
   Treasury/IRS 10.004 Stakeholder Relationship Management and Subject
   Treasury/IRS 36.003 General Personnel and Payroll Records (covers empl
   Treasury/IRS 00.003 Taxpayer Advocate Service and Customer Feedback an
   Treasury/IRS 34.037 IRS Audit Trail and Security Records System

   If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act?   Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. N/A

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies?   No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII?   Yes

   12a. Does this system disseminate SBU/PII to other IRS Systems?   No

   12b . Does this system disseminate SBU/PII to other Federal agencies?   Yes

If **yes** identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU)

Organization Name	Transmission method	ISA/MOU
Department of Treasury/IRS CFOs	Excel	No

Identify the authority and for what purpose?   Information is sent to Department of Treasury/IRS CFOs manually (excel) and the information is uploaded to their system (USAspending).

12c. Does this system disseminate SBU/PII to State and local agencies?   No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?   No

12e. Does this system disseminate SBU/PII to other Sources?   No

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G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels?   No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.?   No

15. Does the system use cloud computing?   No

16.   Does this system/application interact with the public?   No

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H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information?   Yes

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?
Information is provided in the LITC Pub 3319 which states that the information is required and that the information contained in the application is subject to FOIA. Due process is provided under the grant application process pursuant to 5 USC.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?   No

18b. If no, why not?   Applicants must provide all information that is requested and they cannot opt out of providing it. The information that is collected is related to the persons work such as their work location and their work phone number. We require the name of specific individuals, their title, and their contact information which includes their work phone number and work email address. The program office may have specific questions regarding the area they work and may need to contact them directly regarding specific questions. We do not collect names of all of the individuals working in the program but only those contained on the OMB approved Forms 424 and 13424.Due process is provided under the grant application process pursuant to 5 USC.

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

Access to the system is limited to LITC staff with Licenses and information can be updated based on the information shared by Clinics. Due process is provided under the grant application process pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

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

    IRS Employees?   Yes

IRS Employees?	Yes/No	Access Level(Read Only/Read Write/Administrator)
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Administrator

    Contractor Employees?   No

Contractor Employees?	Yes/No	Access Level	Background Invest.
Contractor Users			
Contractor Managers			
Contractor Sys. Admin.			
Contractor Developers			

   21a. How is access to SBU/PII determined and by whom? To gain access to the system, OL5081 must be submitted and approved by LITC Director/Manager then approved by System Administrators. The submitter's SEID will be added to the specific group with the right level of permission for access to the system. Access is based on Windows Authentication process.

   21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act ? Not Applicable

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I.1 RECORDS RETENTION SCHEDULE

22. 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

   22a. 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.

      1. Rejected grant applications Cut off at end of calendar year (in which application is rejected). Destroy 3 year after cutoff. 2. Accepted grant applications. Cut off at end of

calendar year (in which grant program period ends). Retire to Records Center 1 year after cut off. Destroy 6 years, 3 months after cutoff. Document 12990, Records Control Schedule (RCS) 9 for Taxpayer Advocate Item 62: Low Income Taxpayer Clinic (LITC) Grant Files

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)?   No

   23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?   Yes

23.1 Describe in detail the system s audit trail.   Aptify 4.5 maintains a complete audit trail of all systemic actions taken (user or system based). User Account (SEID) for login/logout Record Add/Edit/Delete Date and Time Stamp

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

   24c. If **no**, please explain why. The system is a commercial off the shelf (COTS) product which replaced Microsoft Access because IRS IT no longer support MS Access. The requirements were gathered from the LITC staff for BSP to customize the configuration for LITC staff to use. Basically, they need a simple database to store data from the forms that were received by applicants/grantees. BSP developed the configuration and LITC Staff tested the system to ensure the requirements were met prior to deploy to the production for LITC staff.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing?   No

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

   26a. IRS Employees: Under 50,000
   26b. Contractors: Not Applicable
   26c. Members of the Public: Not Applicable
   26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?   No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804?* No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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? <u>No</u>

End of Report