
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Affordable Care Act Lead sheet - TE/GE/ITG No-Contact Hospital Reviews Database, ACA

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? No

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

- | | |
|------------|--|
| <u>No</u> | Vision & Strategy/Milestone 0 |
| <u>No</u> | Project Initiation/Milestone 1 |
| <u>No</u> | Domain Architecture/Milestone 2 |
| <u>No</u> | Preliminary Design/Milestone 3 |
| <u>No</u> | Detailed Design/Milestone 4A |
| <u>No</u> | System Development/Milestone 4B |
| <u>No</u> | System Deployment/Milestone 5 |
| <u>Yes</u> | 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.

Business Purpose: The ACA database is used to record the results of the no-contact review of TE/GE, and ITG hospitals under Public Law 111-148 Section 9007. Public Law 111-148 Section 9007 — MANDATORY REVIEW OF TAX EXEMPTION FOR HOSPITALS. The Secretary of the Treasury or the Secretary's delegate shall review at least once every 3 years the community benefit activities of each hospital organization to which section 501 of the Internal Revenue Code of 1986 (as added by this section) applies. Location: Split Database - Front-end (code, application) located on laptop; Back-end (data only) located on file server in Austin TX. Access to the Database: The users have a desktop icon that runs a windows script that downloads the most current copy of the Front-end to the laptop if the Front-end has been changed since the last time the user logged into the database. The Back-end of the ACA database is integrated with the Exempt Organizations Compliance Area (EOCA) database. The EOCA database is used to track the FINAL status and disposal code of the case for BPR purposes, as well as Cycle days and Case hours. The interface between these two databases is a "loosely coupled" connection; the links only exist long enough to get the data for the reports and only from the ACA side. The EOCA reports are self-contained within the EOCA database for Business Performance Review (BPR) purposes, and ACA users have to manually go into EOCA and update the case. The fields updated manually are the status code, disposal code, and the CCR's that include time spend working the case and the ability to calculate cycle days. Approximate Number of Users: 10 to 15 - Averages 8 simultaneous users during work hours. Primary users are located in Dallas TX, but there are 6 users in Ogden, UT which use REMOTE PC's located in Austin TX and Dallas TX to access the database in Austin TX. The EOCA database is located in Ogden UT.

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 variations of SSN s (i.e. last 4 digits, etc.)? Yes

If **yes**, check who the SSN (or SSN variation) is collected on.

Yes On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or variations of SSN s) that apply to this system:

<u>No</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>No</u>	Individual Taxpayer Identification Number (ITIN)
<u>No</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	Preparer Taxpayer Identification Number (PTIN)

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

Individual SSN's are not used within the ACA database; EIN's are required for identification of the record.

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.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	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
Yes	Tax Account Information	Yes	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	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.
No	Proprietary data	Business information that does not belong to the IRS
No	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
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? No

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

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>No</u>	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 variations) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

Individual SSN's are not used within the ACA database. EIN's are required for identification of the record. This Entity Information is extracted using MEF / RICS.

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

The organizational records are created from information extracted from MEF or RICS data extracts. This information is then imported into both the ACA and EOCA databases. QMF is the primary tool used to do the data extracts. The SBU/PII information exists before being stored in both the ACA or EOCA databases and no NEW data is created solely by the ACA or EOCA databases. In other words, no ACA or EOCA database information transmits back to MEF, RICS, or any other system of record. All master file data corrections are done through established IRM manual procedures; there are no batch upload files from the ACA or EOCA databases to make mass changes to the master file. The ACA database does NOT make determinations. All determination are completed through the Examination process with no direct correlation to the ACA database.

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

Treas/IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Manage

Treas/IRS 34.037 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? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
BUSINESS MASTERFILE	Yes	04/24/2015	No	
MEF	Yes	12/17/2014	No	
RICS	Yes	06/02/2014	Yes	08/11/2014

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

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
Form 990	Schedule H IRS

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

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

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **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 ACA Database does NOT make determinations. All determination are completed through the Examination process with no direct correlation to the ACA database. This database collects no new information from the taxpayer. Any notice our information request would have been covered in the customer's original information filing. In addition, the review being tracked within the database is a legislative requirement within the Affordable Care Act.

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? The ACA Database does NOT make determinations. All determination are completed through the Examination process with no direct correlation to the ACA database. This database collects no new information from the taxpayer. Any notice our information request would have been covered in the customer's original information filing. In addition, the review being tracked within the database is a legislative requirement within the Affordable Care Act.

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

The ACA Database does NOT make determinations. All determination are completed through the Examination process with no direct correlation to the ACA database. This database makes no determinations that would require due process, and does not manage examinations. If an examination was necessary, that process would include the necessary due process for the taxpayer.

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	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Job Title/Position determines ACCESS LEVEL within the database. Job Title usually ties directly to roles and permissions. MANAGER approves access level.

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

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? No

22b. 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.

The ACA Database is unscheduled. A Request for Records Disposition Authority will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions will be published in Records Control Schedule (RCS) Document 12990 under RCS 24 for TE/GE.

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? Do not know

23.1 Describe in detail the system s audit trail. The user is required to have access to the SERVER and the specific FOLDER where the ACA database is located. This access is controlled and administered through IT Network Services; this group is an external group. Only the database users get access to the specific ACA database folder. A single record is created for each user based on a SEID, and a user cannot access the database without having a record in the USERINFO table. If you're not a user in the database, it prompts you to enter your information the first time, but the SEID and Computer Name comes directly from the IRS Windows Operating System. The database Access Level field defaults to the lowest level for new users; 0. The key fields are created using VBA functions that get the key pieces of information directly from the IRS Windows Operating System and not within MS ACCESS and not entered manually by the User. The field is; SEID. Each user has an ACCESS LEVEL which determines the functionality available while running the database. In the ACA database a case is worked by one Revenue Agent so it assumes any changes are made by that Revenue Agent. The RAIC reviewer and Manager reviewer is also recorded if a mandatory review is required. There is no automated audit trail of changes made, and who specifically made them in the ACA database. The status code and disposal codes for the case are updated in the EOCA database as the case progresses through the ACA work-flow process. And the EOCA database does record who made those changes (see PCLIA for EOCA Database for more details) This audit plan may involve development of additional standards, as the final review processes take place.

J. PRIVACY TESTING

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

24c. If **no**, please explain why. TBD. This is an Access database - a separate effort is underway to determine FISMA classification.

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:	<u>Under 50,000</u>
26b. Contractors:	<u>Not Applicable</u>
26c. Members of the Public:	<u>Under 100,000</u>
26d. Other:	<u>No</u>

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? No

End of Report
