

Date of Approval: **September 24, 2021**

PIA ID Number: **5800**

## **SYSTEM DESCRIPTION**

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

Automated Non-Master File, ANMF

*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?*

Automated Non Master File, ANMF, 3213

*What is the approval date of the most recent PCLIA?*

2/14/2018

*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.*

Business or Functional Unit Governance Board

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

System Deployment/Milestone 5

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.*

Automated Non-Master File (ANMF) supports accounting for assessment, liabilities, payments, and credits for transactions not compatible with master file processing, timeliness, or data. ANMF tracks receivables from taxpayers for Non-Master File (NMF) assessments and generates billing notices to the taxpayers. ANMF consists of an electronic database that sends updated taxpayer data to the following systems: Automated Lien System (ALS), Financial Management Information System (FMIS), and Collection Statute Expiration Date (CSED) (Subsystem of Collection Activity Reports/Statutory Reports (CAR/SR)). ANMF sends summary data to Redesign Revenue Accounting Control System (RRACS) formerly known as Interim Revenue Accounting Control System (IRACS). ANMF prepares statistical data (non-taxpayer data) that is retrieved by Enforcement Revenue Information System (ERIS). ANMF prepares a tracking file (non-taxpayer data) that is retrieved by Service Center Control File (SCCF). Data contained in ANMF for each taxpayer includes the individual and/or business taxpayer's name, Social Security Number (SSN), Employee Identification Number (EIN) or other Taxpayer Identification Number (TIN), individual and/or business address, and IRS accounts receivable and payable data. NMF data entry users use the ANMF system to enter key information from returns and related tax processing documents and then it is formatted for computer processing. Original entry, key verification, on-line error, blocks-out-of-balance, and non-postable corrections are used to perfect the data. The system standardizes the computation of interest and penalty reflected on taxpayer bills. NMF users have sole access for posting taxpayer information to the system, but the application is also accessible to the Revenue Accounting Control System (RACS) users for block control input and journal update. Other IRS functions are restricted to research capability. Reports generated from the ANMF database are for IRS internal use only and are disseminated only to those with an authorized need to know and system authorization. Transcripts of the taxpayer's accounts developed in ANMF are provided to NMF within 24 hours of request.

## **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 Office of Management and Budget (OMB) 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 SSN is the significant part of the data being processed/received/disseminated by ANMF and required to identify an ANMF record.

*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 known mitigation strategy planned to eliminate the use of SSN for the system; SSN is required for the use of this system. It is the main identifier for each record as it is tied to taxpayer information. 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. The ANMF system requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer for intergovernmental communications. There is no known mitigation strategy planned to eliminate the use of SSNs for the system. The SSN is required for the use of this system. The SSN number is needed to research and locate records in response to the request.

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?*

No

*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.*

The ANMF system tracks receivables from taxpayers for Non-Master File (NMF) assessments and generates billing notices to the taxpayers. ANMF supports accounting for assessment, liabilities, payments, and credits for transactions not compatible with master file processing, timeliness, or data.

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

Data is original input and key verified by two separate operators to verify accuracy. System checks exist for validation of data. Each night, transactions input are systemically balanced to the Form 813, Block Control File, by Document Locator Number (DLN), debit and credit amount, and item count. The Data Manager runs the programs to balance all daily assessments to the Form 813, Block Control File. The NMF Error Register Listing is generated when the DLN of the input transaction does not match the DLN on the Block Control File. The Block Out of Balance (BOB) Summary is generated when the input transactions and Block Control File match on DLN, but the item count or debit and credit amounts do not match. Separate Error Register and BOB Summary listings are generated from the Block Balance program for daily and weekly assessments. The subsequent transactions are included with the weekly assessments. Subsequent transactions and transactions input with Original Assessments are posted to the taxpayer's entity. Certain conditions will cause a transaction to unpost. These unpostable transactions are shown on the NMF Unpostable Transaction List. Each item on the unpostable list will have corresponding unpostable code (UPC). The NMF Unpostable List is generated and used to research and correct the unpostable transactions.

## **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 22.060 Automated Non-Master File

IRS 34.037 Audit Trail and Security Records System

## **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?*

No

*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?*

Yes

*Please identify the form number and name:*

Form Number: 706

Form Name: Schedule R-1 for Generation-Skipping Transfer Tax

Form Number: 706-A

Form Name: United States Additional Estate Tax Return

Form Number: 706-QDT  
Form Name: U.S. Estate Tax Return for Qualified Domestic Trusts

Form Number: 1040-NR  
Form Name: U.S. Non-Resident Alien Income Tax Return Estates and Trusts

Form Number: 1120-IC-DISC  
Form Name: Interest Charge Domestic International Sales-Corporation Return with remittance

Form Number: 2438  
Form Name: Regulated Investment Company Undistributed Capital Gains Tax Return

Form Number: 4720  
Form Name: Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the Interna

Form Number: 8404  
Form Name: Interest Charge on DISC-Related Deferred Tax Liability

Form Number: 8612  
Form Name: Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts

Form Number: 8613  
Form Name: Return of Excise Tax on Undistributed Income of Regulated Investment Companies

Form Number: 8725  
Form Name: Excise Tax on Greenmail

Form Number: 8876  
Form Name: Excise Tax on Structured Settlement Factoring Transactions

Form Number: 8831  
Form Name: Excise Tax on Excess Inclusions of REMIC Residual Interest

Form Number: 8924  
Form Name: Excise Tax on Certain Transfers of Qualifying Geothermal or Mineral Interests

Form Number: 8928  
Form Name: Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code

Form Number: CT-2  
Form Name: Employee Representative's Quarterly Railroad Tax Return

Form Number: 2424  
Form Name: Account Adjustment Voucher

Form Number: 3809  
Form Name: Miscellaneous Adjustment Voucher

Form Number: 3753  
Form Name: Manual Refund Posting Voucher

Form Number: 3244  
Form Name: Payment Posting Voucher

Form Number: 1331-B  
Form Name: Notice of Adjustment

Form Number: 12810  
Form Name: Account Transfer Request Checklist

Form Number: 514-B  
Form Name: Account Transfer Request Checklist

Form Number: 1120-IC-DISC  
Form Name: Interest Charge Domestic International Sales - Corporation Return

Form Number: 2859  
Form Name: Request for Quick or Prompt Assessment

Form Number: 5403  
Form Name: Appeals Closing Record

Form Number: 5344  
Form Name: Examination Closing Record

Form Number: 5599  
Form Name: TE/GE Examined Closing Record

Form Number: 5650  
Form Name: EP Examined Closing Record

Form Number: 5734  
Form Name: Non-Master File Assessment Voucher

Form Number: 8278  
Form Name: Assessment and Abatement of Miscellaneous Civil Penalties



Form Number: 3177

Form Name: Notice of Action for Entry on Master File

*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: Financial Management Information System (FMIS)

Current PCLIA: Yes

Approval Date: 10/1/2020

SA&A: Yes

ATO/IATO Date: 10/30/2020

System Name: Automated Lien System (ALS)

Current PCLIA: Yes

Approval Date: 10/30/2019

SA&A: Yes

ATO/IATO Date: 3/28/2021

*Identify the authority.*

The Authority is identified as: Title 26 of the Internal Revenue Code (IRC).

*For what purpose?*

The ANMF system tracks receivables from taxpayers for Non-Master File (NMF) assessments and generates billing notices to the taxpayers. ANMF supports accounting for assessment, liabilities, payments, and credits for transactions not compatible with master file processing, timeliness, or data.

*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?*

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 Automated Non-Master File (ANMF) supports accounting for assessment, liabilities, payments, and credits for transactions not compatible with master file processing, timeliness, or data. ANMF tracks receivables from taxpayers for Non-Master File (NMF) assessments and generates billing notices to the taxpayers using the taxpayers EIN or SSN. Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

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

Upon receipt of a notice, the taxpayer has the right to contact taxpayer service for assistance for "due process". Notice, consent, and due process are provided via the IRS systems and their related tax form 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 Write

Managers: Read Only

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

The user must submit a Business Entitlement Access Request System (BEARS) request to request access to ANMF, which requires his/her manager's approval. Once approved by the manager, the Headquarters ANMF Analyst will review the request and add them to the system.

## 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.*

ANMF master data files are approved for destruction when one year old or when no longer needed for administrative, legal, audit, or other operational purposes (Job No. N1-58-97-13), as published under RCS 32, item 11 Records Control Schedule for Electronic Tax Administration. All procedures for eliminating the data at the end of the retention period are consistent with dispositions approved for specific recordkeeping copies of Wage and Investment covered in Document 12990, Records Control Schedules Section 29 Item 42 - Internal Control Files: Destroy 1 year or when no longer needed in current operations Item 44 - Reference Files: Destroy when obsolete or superseded, or when no longer needed in current operations Item 49 - All Taxpayer Case Files: Destroy 3 years after case is closed or when no longer needed, whichever is earlier Item 101 - Unpostable and Nullified Unpostable Listing: Destroy 3 years after end of processing year in which closed or when no longer needed for internal audit, whichever is earlier Item 104 - Cycle Block Proof Listing: Destroy 1 year after end of processing year Item 105 - Notice Registers: (3) Output of Notice Correction - (a) Destruction criterion Destroy 1 year after end of processing year Item 165 - Revenue General Ledgers: (B) Destruction criterion - Destroy 6 years, 3 months after the period of the account Item 166 - Revenue reports and Accounting Control Records: (1) Official File copy (a) Destruction criterion - Destroy after audit by General Accountability Office or when 3 years old, whichever is earlier Item 173 - Unit Ledger Cards: (1)(a)(b) Account Cards closed (Paid in Full, Abated, and Small Debit Write-Offs); All Other Account Cards closed due to Collection Statute Expiration Date (CSED) Destroy 20 years after end of processing year Item 174 - Accounting Reports: (1) record Copy - (b) Destruction criterion - Destroy 3 years after end of reporting year Item 178 - (a) Destruction criterion Historic Transcripts related to closed accounts: Destroy 5 years after end of processing year.

## 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?*

9/9/2020

*Describe the system's audit trail.*

The following data elements are collected in the ANMF audit trail at the system level: User Login/Logout time is recorded, including date, time, and associated User ID. At the application level, the following data fields are captured in the application's history file: Date and identity of who created and/or last modified the data in each table, list, or report. The information system automatically audits account creation, modification, enabling, disabling, and removal actions, and notifies the necessary IRS personnel. ANMF 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)?*

These are stored in Treasury FISMA Inventory Management System (TFIMS).

*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?*

ANMF is currently in the Operations and Maintenance phase of its lifecycle. Continuous Monitoring (now called Annual Security Control Assessment) occurs annually to ensure that controls remain in place to properly safeguard 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: Under 50,000

Contractors: Under 5,000

Members of the Public: Under 100,000

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