

NOTE: The following reflects the information entered in the PIAMS website.

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: April 7, 2015

PIA ID Number: **1250**

1. What type of system is this? Automated Non-Master File, ANMF

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, and milestone of the most recent PIA.

Automated Non-Master File, ANMF

Next, enter the **date** of the most recent PIA. 6/14/2012 12:00:00 AM

Indicate which of the following changes occurred to require this update (check all that apply).

<u>No</u>	Addition of PII
<u>No</u>	Conversions
<u>No</u>	Anonymous to Non-Anonymous
<u>No</u>	Significant System Management Changes
<u>No</u>	Significant Merging with Another System
<u>No</u>	New Access by IRS employees or Members of the Public
<u>No</u>	Addition of Commercial Data / Sources
<u>No</u>	New Interagency Use
<u>Yes</u>	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)

<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>Yes</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? Yes

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 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. The ANMF application consists of an electronic database that sends updated taxpayer data to the following systems: • Automated Lien System (ALS) • Financial Management Information System (FMIS) • Collection Statute Expiration Date (CSED) (Subsystem of Collection Activity Reports/Statutory Reports (CAR/SR) ANMF application sends summary data to the following system: • Redesign Revenue Accounting Control System (RRACS) formerly known as Interim Revenue Accounting Control System (IRACS) ANMF also prepares statistical data (non-taxpayer data) that is retrieved by the following system: • Enforcement Revenue Information System (ERIS) ANMF also prepares a tracking file (non-taxpayer data), that is retrieved by the following system: • 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 formats it for computer processing. Original entry, key verification, and 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.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information, 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 Yes On Spouse No On Dependent

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

Yes Social Security Number (SSN)
Yes Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)
No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes 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).

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 the tied to taxpayer information.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates according to Privacy Requirements? (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	Yes	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
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
No	Live Tax Data	No	No	No

6c. Does this system contain SBU information the system that 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>
No	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 Letter of Understanding (LOU)	Documents that have been marked OUO or LOU
No	Proprietary data	Business information that does not belong to the IRS
Yes	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>No</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.

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.

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.

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.

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 22.060 Automated Non-Master File (ANMF)

Treasury/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

N/A

E. INCOMING PII INTERFACES

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

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

No System Records found.

11b. Does the system receive SBU/PII from other federal agency or agencies?

No Organization Records found.

11c. Does the system receive SBU/PII from State or local agency (-ies)?

No Organization Records found.

11d. Does the system receive SBU/PII from other sources?

No Organization Records found.

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

No Tax Form Records found.

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)?

No Employee Form Records found.

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? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Non Master File (NMF)	No		No	
Automated Lien System (ALS)	Yes	09/30/2013	No	
Enforcement Revenue Information System (ERIS)	Yes	03/11/2015	No	
Financial Management Information System (FMIS)	Yes	11/28/2014	No	
Redesign Revenue Accounting Control System (RRACS).	Yes	06/02/2014	No	
Service Center Control File Processing (SCCF).	Yes	11/18/2014	No	
Collection Statute Expiration Date (CSED)	No	11/18/2014	No	
1099Pro	No	11/18/2014	No	

Identify the authority and 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.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

No Organization Records found.

Identify the authority and for what purpose? _

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

No Organization Records found.

Identify the authority and for what purpose?

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

No Organization Records found.

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

No Organization Records found.

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? 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?

Automated Non-Master File (ANMF) tracks receivables from taxpayers for Non-Master File (NMF) assessments and generates billing notices to the taxpayers. 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.

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

18a. If 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.

19. 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"

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

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? The user must submit an OL5081 to request access to ANMF which requires his/her manager's approval. Once approved by the manager, the HQ ANMF Analyst will review the request and add them to the system.

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?

No

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.

ANMF master data files are approved for destruction when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes (Job No. N1-58-97-13), as published under IRM 1.15.35, item 11 Records Control Schedule for Tax

Administration Systems (Electronic). 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 under IRM 1.15.29, Records Control Schedule for Service Center Operations: • 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.

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)? Yes

23a. If **yes**, what date was it completed? 10/14/2014 12:00:00 AM

23.1 Describe in detail the system s audit trail. NMF Error Register – listing of transaction records, which did not match a document transmittal record (Form 813) and, therefore, cannot be balanced. BOB (Block out of Balance) Summary – listing of blocks of NMF assessment or subsequent transaction documents that do not balance with the related document transmittal. NMF Unpostable Transaction List – daily listing of transactions that did not find a matching entity for posting or meet an unpostable condition NMF Unprocessed Block List – weekly listing of blocks of NMF documents that have not been processed. This condition occurs when controlling information from the document transmittal is input to the system but the related documents have not been input for processing. NMF Unverified Entity List – list of original assessments, which were input but have not been key verified. NMF Assessment Recap – summary of assessment transactions that have posted to an NMF taxpayer account. Original assessment that are posted from NMF returns. Deficiency assessment from NMF audit adjustment documents numbered with NMF deficiency blocking series: and NMF Assessment Vouchers, Form 5734. NMF Non-SCCF Recap – summary of transactions posted to an NMF taxpayer account that does not affect the Service Center Control File. Includes abatement or reverse abatement transactions; penalty, interest abatement or reverse abatement transactions, transactions which write-off an NMF taxpayer account or reverse a write-off transaction, account uncollectible, statue expired, and underpayment cleared. ANMF SC RECAP – summarizes the data on the NMF or RACS Recaps and records it into the appropriate RACS Line Number, which is linked to the various General Ledger Accounts within the RRACS database. ANMF SC RECAP Problem Report – identifies those transactions that posted to the ANMF database, but did not meet the criteria for batch journalization. NMF Monthly Posting - listing of NMF transactions that have been posted to a taxpayer account for the month. NMF Trial Balance List – monthly trial balance listing of each NMF taxpayer account by status for reconciling NMF subsidiary account to the General Ledger.

NMF Cycle Proof Listing – monthly listing of blocks of NMF documents which have been processed through the ANMF System.

I.2 SA&A OR ECM-R

24. Does the system require a System Test Plan? Yes

24a. If **yes**, Is the test plan in process or completed: Completed

24.1 If **completed/ or in process**, 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?

A system POA&M has been made and is being monitored with milestones and quarterly updates. TFIMS shows the most recent update on the finding: 11/01/2014 - The progress of this finding has not been something that the application can fix on its on. This finding might extend past the POA&M due date. EOps is working on enabling the 'https' functionality in the DEV environment. Once the cert is satisfactorily implemented and tested in DEV, the SSL configuration can be completed in PROD. In both instances, additional parameter modifications may be required in order to fully enable SSL. Please keep in mind...ANMF developers are not directly responsible for implementing this.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? They system was tested between 7/18/2014 - 8/18/2014. The results of the testing are housed inthe Treasury FISMA Inventory Management System (TFIMS) repository. Confirmation that requirements have been met were confirmed with the issuance of the Assessment final package which included the test results in an assessment plan, and documented in the Security Assessment Report (SAR).

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? Yes

If **yes**, please describe the outstanding issues. The AC-2 control indicates the application's failure to implement the Negative TIN check control leaves the system at risk of improper access to tax return information, which compromises the confidentiality of the data. ANMF does not currently have a mechanism in place to perform Negative TIN checking as required.

K. LIVE DATA TESTING

25. Does this system use, or plan to use Live 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: Under 5,000
26c. Members of the Public: Under 100,000
26d. Other: No

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

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 or IRS contractors 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
