

Date of Approval: **September 01, 2021**

PIA ID Number: **6384**

## **SYSTEM DESCRIPTION**

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

Adoption Taxpayer Identification Number, ATIN

*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?*

Adoption Taxpayer Identification Number, ATIN, 3546

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

8/27/2018

*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.*

Corporate Data Governance Board (CP GB)

*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.*

IRS Adoption Taxpayer Identification Number (ATIN) is a temporary identification number assigned by the IRS to a child who has been placed by an authorized placement agency in the household of a perspective adoptive parent for legal adoption. Prospective adoptive parents must have an ATIN in order to claim certain tax benefits such as the Dependency Exemption, Adoption Credit, Child Tax Credit and the Credit for Child and Dependent Care Expenses.

## 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:*

Interfaces with external entities that require the SSN

Statistical and other research purposes

*Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).*

The system assigns temporary identification numbers to children that aren't eligible for an SSN and who are in the process of being adopted.

*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 at the present time to eliminate the use of SSNs which are used to research to ensure multiple ATINs are not assigned.

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

Phone Numbers

Date of Birth

Place of Birth

Employment Information

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:*

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.

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?*

Yes

*Describe the other types of SBU/PII that are applicable to this system.*

Employee Identification Number Adoption Taxpayer Identification Number Applicant Name  
Child's Birth Name Child's Adoptive Name Child's gender Placement Agency Information  
(Name, Address) Placement Agency EIN Power of Attorney (Name, Address)

*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.*

Treas. Reg. §301.6109-3 provides that an IRS adoption taxpayer identification number (ATIN) is a temporary identification number assigned by the IRS to a child who has been placed by an authorized placement agency in the household of a prospective adoptive parent for legal adoption. Prospective adoptive parents must have an ATIN in order to claim certain tax benefits such as the dependency exemption, Adoption Credit, Child Tax Credit and the Credit for Child and Dependent Care Expenses. In order to process an ATIN application, the applicant must provide enough PII to process/authenticate.

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

The system validates the data that is provided on the paper W-7A application. Some is validated for accuracy (such as Name & SSN match), other information is validated for correctness (such as city, state, and zip code combination). The system validates information using other IRS files and/or other IRS subprograms and routines available to the system.

## 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 24.030 Customer Account Data Engine Individual 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?*

Yes

*Enter the files and databases:*

System Name: END OF DAY (EOD)

Current PCLIA: Yes

Approval Date: 4/13/2021

SA&A: No

System Name: GENERALIZED MAINLINE FRAMEWORK (GMF)  
Current PCLIA: Yes  
Approval Date: 11/10/2020  
SA&A: No

System Name: INTERGRATED DATA RETRIEVAL SYSTEM-END OF DAY (IDRS-EOD)  
Current PCLIA: Yes  
Approval Date: 4/13/2021  
SA&A: Yes  
ATO/IATO Date: 1/17/2018

*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: Form W-7 A

Form Name: Application for Taxpayer Identification Number for Pending U.S. Adoptions

*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 PRINT PROCESSING (NPP)  
Current PCLIA: Yes  
Approval Date: 4/13/2021  
SA&A: No

System Name: NOTICE CONVERSION (NC)  
Current PCLIA: Yes  
Approval Date: 10/18/2019  
SA&A: No

System Name: END OF DAY (EOD)  
Current PCLIA: Yes  
Approval Date: 4/13/2021  
SA&A: No

System Name: INTERGRATED DATA RETRIVAL SYSTEM-END OF DAY (IDRS-EOD) CUSTOMER ACCOUNT DATA ENGINE (CADE 2) (497.00)  
Current PCLIA: Yes  
Approval Date: 4/14/2020  
SA&A: Yes  
ATO/IATO Date: 1/17/2018

System Name: NATIONAL ACCOUNT PROFILE (NAP)  
Current PCLIA: Yes  
Approval Date: 2/27/2020  
SA&A: No

System Name: NOTICE DELIVERY SYSTEM (NDS)  
Current PCLIA: Yes  
Approval Date: 8/3/2020  
SA&A: Yes  
ATO/IATO Date: 4/18/2017

*Identify the authority.*

Treas. Reg. §301.6109-3, 6001, 6011, 6012e(a) IRS shall employ mechanisms to ensure PII is managed consistent with the purposes for which it was collected or with other applicable authorized uses.

*For what purpose?*

The system provides information to other systems within the IRS for purposes of generating notices, establishing accounts and for validating information provided by the applicants.

*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?*

Information on this form is to carry out the Internal Revenue laws of the United States. The Internal Revenue Code sections 23, 137, 6011, and 6109 require that the applicant furnish an identifying number on their tax return if they are claiming certain tax benefits during the process of adopting a U.S. citizen or resident alien child and cannot get an SSN for that child until the adoption is final. Form W-7A must be used to apply for the identification number, an ATIN. Section 6109 requires that the applicant disclose their taxpayer identification number (SSN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws.

*Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?*

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

Individuals in an adoption situation are not mandated to apply for an ATIN.

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

The entire process and procedures are dictated by the Internal Revenue Manual guidelines - IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations per the appeals process.

## **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 Write

System Administrators: Read Only

Developers: Administrator

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

As granted by the user/manager of the project and defined in the employee profile.

## **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?*

No

*You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.*

## **SA&A OR ASCA**

*Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?*

No

*Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?*

Yes

*Describe the system's audit trail.*

The PII information is monitored per IRS security standards. Internal Revenue Manual (IRM) 10.8.34, Information Technology (IT) Security, IDRS Security Controls. 10.8.34.2.1 (09-25-2020) Integrated Data Retrieval System (IDRS).

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

Not Applicable

## **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: Not Applicable

Members of the Public: 100,000 to 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