

Date of Approval: November 3, 2015

PIA ID Number: **1394**

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## A. SYSTEM DESCRIPTION

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

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.

Yes, eServices, eServices, 5b PIA 542

Next, enter the **date** of the most recent PIA. 10/31/2014

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>Yes</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>No</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>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? Yes

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### A.1 General Business Purpose

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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.

eServices is a suite of web-based products allows tax professionals and payers to conduct business with the IRS electronically. These services are only available to approved IRS business partners and not available to the general public. eServices is available via the Internet 24 hours a day, 7 days a week.

**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.)? Yes

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) 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 Practitioner Tax Identification Number (PTIN)

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

The SSN is used to authenticate. After authentication the user is assigned an EIN or TIN to conduct business. N/A...

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
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
Yes	Date of Birth	Yes	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
Yes	Internet Protocol Address (IP Address)	No	No	No

Yes	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	Yes	Yes

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? No

If **yes**, describe the other types of SBU/PII that are applicable to this system.

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

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## B.1 BUSINESS NEEDS AND ACCURACY

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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.

eServices contains personally identifiable information (PII) such as the name, date of birth, address, and social security number. This type of information is considered privileged and unauthorized disclosure could cause embarrassment to IRS and potential liability concerns for W&I.

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

Accuracy: Data entered for all e-Services Products is processed and error checked at multiple levels throughout e-Services transactions to ensure accuracy. The successful authentication and authorization of the third party user of the system provides the first level of data verification entered on behalf of the taxpayer. The second level consists of Internet browser surface editing as the user inputs data for submission to the application. The relevant e-Services server will conduct a third check on user entered data. Finally, the application will match data against the systems to determine validity. Completeness: Data fields required for successful interactive e-Services transactions will undergo checks during online input. The application will not allow the user to submit incomplete requests, and will provide them the ability to edit incorrect data prior to final submission. Timeliness: The data received from other IRS systems for the purposes of validation are updated on a daily or weekly basis to ensure that the information entered is current. Once the data is collected and validated, the data is kept as current as the user who provides it.

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### C. PRIVACY ACT AND SYSTEM OF RECORDS

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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 **other**, explain your answer.

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

<u>SORNS Number</u>	<u>SORNS Name</u>
Treas/IRS 00.001	Correspondence Files
Treas/IRS 34.037	IRS Audit Trail and
Treas/IRS 22.062	Electronic Filing Records

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

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### D. RESPONSIBLE PARTIES

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

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### E. INCOMING PII INTERFACES

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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 &amp; A?</u>	<u>Authorization Date</u>
DM1	No		No	
PMF	Yes	03/12/2014	No	
User Interface from Registration	No	03/12/2014	No	
TPPS	Yes	01/18/2013	No	
IMF	Yes	05/02/2014	No	
RTF/RMF	Yes	05/28/2014	No	
BMF	Yes	08/17/2015	No	

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

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
GSA SAM	HTTPS	Yes
FBI CJIS	AEF (SMTP vis dedicated line)	Yes
Specifically designated Nationals	Treasury Download	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? No

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

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## **F. PII SENT TO EXTERNAL ORGANIZATIONS**

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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 &amp; A?</u>	<u>Authorization Date</u>
ICCE	Yes	06/28/2013	No	
Secure Object Repository	Yes	09/05/2012	No	

Identify the authority and for what purpose? To provide transcripts to individual taxpayers (Internal Revenue Code Section 6109)

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

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

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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? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? No

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## H. INDIVIDUAL NOTICE AND CONSENT

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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?

The individual is alerted before submission is complete right when the user clicks the submit button. The "authority" that authorizes the solicitation of the information would generally be the applicable sections of the Internal Revenue Code. Whether disclosure is "mandatory or voluntary" relates to whether the individual is required to provide the information requested or may refuse to do so;

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 "effects" upon an individual of not providing all or part of the requested information should include a brief statement of any penalties involved; it should advise the individual of incidental effects such as inability to complete their request through eServices.

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

Third Parties can contact the Electronic Products & Services Support help desk if they have issues with information access, correction or redress.

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## I. INFORMATION PROTECTION

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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 and Write
Sys. Administrators	Yes	Read-Only
Developers	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? IRS employees request access to specific applications on the Employee User Portal (EUP) by submitting an Online 5081 form. Managerial approval is required. The applicant sponsors and oversees its member interactions with IRS e-Services. The applicant sanctions and ensures that its members act in a responsible and appropriate manner when using IRS e-Services. Failure of the applicant to properly execute their security and privacy responsibilities will result in the possible termination of the applicant's access to e-Services and possible legal prosecution.

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

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**I.1 RECORDS RETENTION SCHEDULE**

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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.

eServices records will be maintained in accordance with Records Control Schedules (RCS) 8 through 37 (published in Document 12990), and/or General Records Schedules 38 through 64 (published in Document 12829), as appropriate and in context with a specific subsystem. All subsystem data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

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**I.2 SA&A OR ECM-R**

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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? 5/1/2014

23.1 Describe in detail the system's audit trail. The system collects the following audit trail data items: Date and time that the event occurred; The unique identifier (e.g., user name) of the user or application initiating the event; Type of event; Subject of the event (e.g., the user, file, or other resource affected) and the action taken on that subject; and The outcome status (success or failure) of the event. Employee and contractor transactions that add, delete, modify, or research a tax filer's record. Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial). Employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles. Furthermore, systems that store or process taxpayer information includes the following data elements, where applicable: The type of event (e.g., command code) The terminal and employee identification Date and time of input Account accessed to include the TIN, master file tax (MFT), and tax period.

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## J. PRIVACY TESTING

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

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

24.3 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?

e-Services continuous monitoring testing was conducted on February 28, 2014. All documents have been updated.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Documents are stored in Docit.

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? No

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## K. SBU Data Use

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

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## L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees:	<u>Under 50,000</u>
26b. Contractors:	<u>5,000 to 10,000</u>
26c. Members of the Public:	<u>100,000 to 1,000,000</u>
26d. Other:	<u>No</u>

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## M. CIVIL LIBERTIES

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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

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**N. ACCOUNTING OF DISCLOSURES**

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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

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**End of Report**

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