

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

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## A. SYSTEM DESCRIPTION

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*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: January 27, 2015

PIA ID Number: **1164**

1. What type of system is this? Enforcement Revenue Information System, ERIS

2. Is this a new system? No

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

Enforcement Revenue Information System, ERIS, Maintenance

Next, enter the **date** of the most recent PIA. 11/3/2011 12:00:00 AM

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

No Addition of PII  
No Conversions  
No Anonymous to Non-Anonymous  
No Significant System Management Changes  
No Significant Merging with Another System  
No New Access by IRS employees or Members of the Public  
No Addition of Commercial Data / Sources  
No New Interagency Use  
No Internal Flow or Collection

Were there other system changes not listed above? No

If yes, explain what changes were made.

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

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

Enforcement Revenue Information System (ERIS) is a cross-functional data repository consisting of raw data warehouse and summary database that tracks the amount and timing of revenue from all IRS enforcement functions, along with the direct hours spent on the cases, where available. It is the only system that tracks enforcement cases across functions, and that captures the dollars actually collected on these cases. The IRS Commissioner and other IRS executives require the support of this automated system, which is designed primarily to enable them to more accurately measure the results of the IRS enforcement activities and to assist them in performing forecasts of direct hours and revenue. IRS managers also require the system to provide information that will aid them in managing enforcement functions, obtaining accurate measures of direct hours and revenues, and obtaining comprehensive information on direct hours and yields. The Commissioner, executives, and managers can use ERIS information to improve the accuracy of functional planning models and to direct their attention to areas where concentrated efforts will be most effective. For example, if executives can obtain specific, current information, they can then consider new approaches to workload management and enforcement function planning from both high-level and detailed perspectives.

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**B. PII DETAIL**

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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      No 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).

End users access ERIS data on Compliance Data Warehouse (CDW) where SSN/EIN/TIN are masked. Real TINs are used only for ERIS processing as the only way to match data from different sources.

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.) No

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
No	Name	No	No	No

No	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? No

No Other SBU Records found.

.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

If the answer to 6f is **No**, verify the authority is correct with the system owner and then update the answer to 6f.

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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 variations) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

ERIS is the only application that tracks an enforcement case from start to finish, incorporating information from all of the various enforcement functions where the case was worked. ERIS delivers data, provides tools, and computing services to the Research Community to support projects, data analysis, prediction, simulation, and optimization –studies. ERIS matches data from different sources by Tax Module Key commonly used in most IRS systems. Tax Module Key has TIN as a critical component.

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/Completeness - ERIS receives data from trusted internal sources. The data received by ERIS is verified by the various applications as being complete and accurate prior to being transmitted to ERIS. Additionally, ERIS schema is configured in accordance with its data sources; thus the data, when it is retrieved via batch processing, will automatically load in the right format. One of ERIS's objectives is to provide reports that directly reflect the information provided by the various divisions with little or no modification. Timeliness – Data is received on regularly batch processes schedule (either weekly or monthly depending on the systems providing the data to ERIS). The schedule is base in accordance with established agreements between the ERIS project office and the project offices of the individual suppliers.

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

**SORNS Number**

**SORNS Name**

Treas/IRS 24.030 CADE Individual Master File (IMF)

Treas/IRS 24.046 CADE Business Master File (BMF)

Treas/IRS 34.037 Audit Trail and Security Records System

Treas/IRS 26.019 Taxpayer Delinquent Accounts Files

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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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>
IMF	Yes	05/02/2014	Yes	11/15/2012
BMF	Yes	06/02/2014	Yes	05/23/2013
ANMF	Yes	07/22/2014	Yes	10/17/2012
AIMS	Yes	08/21/2012	Yes	10/16/2014
ERCS	Yes	01/29/2014	Yes	04/10/2014
TPPS	Yes	01/08/2013	Yes	08/13/2014
ICS	Yes	09/19/2013	Yes	04/10/2014
IRPCA	Yes	03/12/2014	No	04/10/2014

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

No Organization Records found.

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

No Organization Records found.

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

No Organization Records found.

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? No

12a. Does this system disseminate SBU/PII to other IRS Systems?

No System Records found.

12b. Does this system disseminate SBU/PII to other Federal agencies?

No Organization Records found.

12c. Does this system disseminate SBU/PII to State and local agencies?

No Organization Records found.

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors?

No Organization Records found.

12e. Does this system disseminate SBU/PII to other Sources?

No Organization Records found.

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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? 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? No

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.

Not applicable to ERIS. ERIS doesn't use any information that is not already in IRS systems, such as tax returns or return-related information generated by IRS.

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

If no, why not? Not applicable to ERIS. ERIS doesn't use any information that is not already in IRS systems, such as tax returns or return-related information generated by IRS.

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

Not applicable to ERIS. ERIS is a research system that has no direct impact on tax processing or tax administration. ERIS collects data for research purposes that doesn't come directly from taxpayers but rather from other IRS systems. ERIS doesn't change data that comes from its data sources.

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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

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

Contractor Employees? Yes

<b><u>Contractor Employees?</u></b>	<b>Yes/No</b>	<b>Access Level</b>	<b>Background Invest.</b>
Contractor Users	No		
Contractor Managers	No		
Contractor Sys. Admin.	No		
Contractor Developers	Yes	Read and Write	Moderate

21a. How is access to SBU/PII determined and by whom? Requests for access to ERIS by IRS personnel are made through the OL5081 process and must be approved by the requestor's manager and/or security representative. External requestors (such as contractors, Treasury, GAO et al) must use the paper Form 5081, and obtain approvals from the Contractor Technical Representative (COTR), security representative, ERIS Project Manager. Approval and authorization are granted based on signatory acknowledgement and agreement to comply with the Rules of Behaviors, complete security-related training. The level of data access is limited to that which is specified in the approved proposal request and those established through assigned rights and privileges.

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

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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.

ERIS data is approved for destruction 20 years after case is closed, or when no longer needed for operational purposes, whichever is later (Job No. N1-58-10-5, approved by the National Archives and Records Administration 12/21/2010). Data retention requirements, along with disposition instructions for ERIS inputs, outputs and data documentation will be published under IRM 1.15.27 Records Control Schedule for Compliance Research, item 55 when next updated. One-year' worth of ERIS data is

maintained at any one time as a back-up for disaster recover/data validation purposes. Deletion of this reference material occurs monthly on a rolling basis, one-year from its creation data. Every data file placed on ERIS is time/date stamped. After loading data from tapes, they are degaussed at ECC-MTB. Paper data is shredded.

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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? 7/17/2014 12:00:00 AM

23.1 Describe in detail the system s audit trail. ERIS relies on the Resources Access Control Facility (RACF) auditing capabilities at the mainframe system log. At a minimum, an event record shall specify the following: • Logon and logoff information • Password changes • All systems administrator (SA) actions while logged on to the system as an SA and as a user • Files accessed, modified and deleted

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

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

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

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?

1. - Accountability: Applications that generate data for end users that contains PII have been modified to include privacy warnings. PII-specific data is transmitted to end users via encrypted protocols. 2. - Purpose Limitation: ERIS access is governed by OL5081 and only users with a business need are granted access. Annual recertification ensures access is reviewed. 3. - Minimization of Collection, Use, Retention, and Disclosure: In addition to IRS policy regarding least required privileges and access, only users with a business need are granted access via OL5081. In addition to IRS access restriction policies, contracting vehicles and policies require the narrowest degree of data collection necessary to fulfill ERIS' mission and minimize programming services required to be purchased by the government. 5. - Strict Confidentiality: ERIS access is governed by OL5081 and only users with a business need are granted access. Annual recertification ensures access is reviewed. 6. - Security: ERIS is a FISMA reportable system and undergoes annual testing for security certification. 10- Privacy Awareness and Training: All employees and contractors must complete security and privacy training annually and certification is tracked by IRS Management.

If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? ERIS Test Plan and Test Results are stored on SharePoint:  
<https://organization.ds.irsnet.gov/sites/ras/ERIS/DRC%20Deliverables%20Ph%2019/Forms/AllItems.aspx?RootFolder=%2Fsites%2Fras%2FERIS%2FDRC%20Deliverables%20Ph%2019%2FDRC%20Deliverables%20Ph%2022%2FIV%20and%20V%20%2D%20Test%20Plan%20and%20Test%20Results>

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. LIVE DATA TESTING

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25. Does this system use, or plan to use Live Data in Testing? Yes  
25a. If **yes**, was permission granted per the requirements of Form 13471 Live Data Request? Yes  
If **yes**, provide the date the permission was granted. 8/14/2014 12:00:00 AM  
25b. If **yes**, was testing performed in conformance with IRM 10.8.8 IT Security, Live Data Protection Policy? Yes

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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: Not Applicable  
26b. Contractors: Not Applicable  
26c. Members of the Public: More than 1,000,000  
26d. Other: No

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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? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. ERIS is used to perform research studies that may identify an individual taxpayer or group of taxpayers. When used to identify individual taxpayers by TIN the requestor must submit a valid request with an approved business purpose with authorization to view sensitive but unclassified (SBU) data. This information can be requested to evaluate the impact of program or policy changes on specific groups of taxpayers, and develop workload models to optimize the use of resources. These aggregate groups could be identified as non-filers, by balance due amounts.

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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 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

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**End of Report**

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