

Date of Approval: 11/15/2024
Questionnaire Number: 1736

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

First Time Home Buyers Credit Lookup Tool

Acronym:

FTHBC

Business Unit

Information Technology

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The First Time Home Buyers Credit (FTHBC) system is a web-based application under the Integrated Customer Communications Environment boundary. The FTHBC application is designed to provide taxpayers with the information related to their claiming of the FTHBC. Taxpayers who took this credit will be able to view their data related to this credit including any amounts to be paid back when

applicable. Taxpayers will be able to go to irs.gov and retrieve their tax credit information for homes purchased in 2008, 2009, 2010 and 2011.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

The user enters their SSN, Date of Birth, Street Address and ZIP code on the First Time Homebuyers Credit (FTHBC) web input page and the form is submitted, a request to obtain FTHBC account information is sent from the Presentation Web Application Server (PWAS) to the FTHBC Business Web Application Server (B WAS) via the Application Messaging and Data Access Service (AMDAS) messaging Application Programming Interface (API). Once this request is received by the B WAS server, the FTHBC application performs the authentication step and populates the (Legacy Access Services) LAS Address Command Code (ADDRS) command code request with the taxpayer TIN, TIN Type, and File Source Code. The LAS command code interface establishes the connection to SACS and sends the ADDR S request packet. Once the ADDR S response packet is received from SACS by LAS, the FTHBC application processes the returned information and determines if the taxpayer's entered SSN, date of birth, address, and zip code information matches the ADDR S response data. If the data matches during the authentication step, processing continues; otherwise, an authentication failure error message is returned back to the taxpayer. This information is logged in SPLUNK for auditing purposes.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Federal Tax Information (FTI)

Other

Social Security Number (including masked or last four digits)

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Application

1.35 Is there a data dictionary for this system?

Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The user enters their SSN, Date of Birth, Street Address and ZIP code on the First Time Homebuyers Credit (FTHBC) web input page and the form is submitted, a request to obtain FTHBC account information is sent from the Presentation Web Application Server (PWAS) to the FTHBC Business Web Application Server (BWAS) via the Application Messaging and Data Access Service (AMDAS) messaging Application Programming Interface (API). Once this request is received by the BWAS server, the FTHBC application performs the authentication step and populates the (Legacy Access Services) LAS Address Command Code (ADDRS) command code request with the taxpayer TIN, TIN Type, and File Source Code. The LAS command code interface establishes the connection to SACS and sends the ADDRS request packet. Once the ADDRS response packet is received from SACS by LAS, the FTHBC application processes the returned information and determines if the taxpayer's entered SSN, date of birth, address, and zip code information matches the ADDRS response data. If the data matches during the authentication step, processing continues; otherwise, an authentication failure error message is returned back to the taxpayer. This information is logged in SPLUNK for auditing purposes.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

6670

1.7 What are the changes and why?

Expiring PCLIA.

1.8 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

210521

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Execution

1.95 If this system has a parent system, what is the four digit PCLIA Number of the parent system?

7374

2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

No

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Small Business Self Employed Governance Board

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

Yes

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

3.62 Please upload the approved DIRA report using the Attachments button.

Yes

3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

Prior to entering the application, the user is given a screen with this message "The use of the system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer record (under 18 U.S.C 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431)" The user is then given the choice to press OK and enter the application.

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

1) Authority to collect the information - Yes the user is notified. Prior to entering the application, the user is given a screen with this message "The use of the system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer record (under 18 U.S.C 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431)" The user is then given the choice to press OK and enter the application.

3.65 If information is collected from third-party sources instead of the individual, please explain your decision.

Not Applicable

3.7 Describe the business process allowing an individual to access or correct their information.

The FTHBC system does not make adverse determinations but instead supplies the taxpayer with their requested information as a service to the taxpayer. The

system is designed to inform the taxpayer of the amount of credit that the taxpayer received.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

IT System Analyst - Enterprise System Testing, Final Integration Testing - Sensitive but Unclassified (SBU) Access Chief, Interactive Application Development Section - Enterprise System Testing, Final Integration Testing - Sensitive but Unclassified (SBU) Access Contractors - Enterprise System Testing, Final Integration Testing - Sensitive but Unclassified (SBU) Access

4.51 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

4.52 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable".

More than 10,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".

Not Applicable

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

Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets for the purpose of authentication. Once they enter shared secrets and their data matches up with the CFOL information to ensure that the

information is correct, they are eligible to use the system. IRS System Administrators are provided access to the servers thru the Business Entitlement Access Request System (BEARS) system. This requires the supervisor to authorize the access to the server or servers.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Security and Communications System (SACS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Secure Data Transfer (SDT)

Interface Type

IRS Systems, file, or database

Agency Name

Corporate Files Online (CFOL)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Secure Data Exchange (SDE)

Interface Type

Forms

Agency Name

5405

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Secure Data Transfer (SDT)

Interface Type

IRS Systems, file, or database

Agency Name

COLTP

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Secure Data Transfer (SDT)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Both

Agency Agreement

No

Transfer Method

Secure Data Exchange (SDE)

Interface Type

IRS Systems, file, or database

Agency Name

MIS

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Secure Data Transfer (SDT)

Interface Type

IRS Systems, file, or database

Agency Name

Splunk SDMT

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Transfer Method

Secure Data Transfer (SDT)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master
File

Describe the IRS use and relevance of this SORN.
to transfer information from the application.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.
To track auditable events for the application.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GRS

What is the GRS/RCS Item Number?

12829

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

FTHBC is non-recordkeeping and does not require a NARA-approved records control schedule to affect data disposition. FTHBC is a web-based lookup application used for convenience of reference by taxpayers. It is not a data repository system. Recordkeeping copies of data accessed by this tool are disposed of in accordance with IRS Records Control Schedules. The FTHBC interface retains logs of all access of taxpayer records and passes this data and audit information to Splunk SDMT (Streaming Data Monitoring Tool) where it will be maintained for seven years (in accordance with NARA Job No. N1-58-10-22, approved 4/5/2011). SAAS disposition instructions are published in IRS Document 12990, Records Control Schedule 19 for Enterprise Computing Center - Martinsburg, item 88.