

Date of Approval: **December 17, 2020**

PIA ID Number: **5566**

SYSTEM DESCRIPTION

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

Generalized Unpostable Framework, GUF

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?

Generalized Unpostable Framework, GUF, 2856

What is the approval date of the most recent PCLIA?

11/28/2017

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.

Wage and Investment Risk Committee, W&I Risk Committee

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.

Generalized Unpostable Framework (GUF) is a set of computer programs for the Wage & Investment Business Unit, set to run in a specified order on the mainframe. GUF tracks unpostable inventories and identifies weekly totals of unpostable inventory by program and by specific unpostable codes. GUF also identifies the volume of cases for which the statute of limitations for assessing, refunding and/or collecting taxes is imminent or expired. This system has effectively reduced the burden placed on taxpayers, as well as the costs associated with correcting these conditions.

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:

When there is no reasonable alternative means for meeting business requirements

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

SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The GUF system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer for intergovernmental communications. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. There is no known mitigation strategy planned to eliminate the use of SSNs for the system. The SSN is required for the use of this system. The SSN number is needed to research and locate records in response to the request.

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

Tax Account Information

Centralized Authorization File (CAF)

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.

Are there other types of SBU/PII used in the system?

No

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

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

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.

The purpose of GUF is to identify and correct unpostable conditions in the tax modules.

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

When an unpostable condition is identified through Master File. The data is sent to GUF weekly. Reports generate for new, closed, repeat and errored unpostables at each processing site.

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 24.046 Customer Account Data Engine Business Master File

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: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 5/4/2020

SA&A: Yes

ATO/IATO Date: 8/18/2020

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 8/27/2018
SA&A: Yes
ATO/IATO Date: 8/18/2020

System Name: Generalized Mainline Framework (GMF)
Current PCLIA: Yes
Approval Date: 10/6/2017
SA&A: Yes
ATO/IATO Date: 10/10/2019

System Name: Notice Review Processing System (NRPS)
Current PCLIA: Yes
Approval Date: 7/5/2018
SA&A: No

System Name: Redesign Revenue Accounting Control System (RRACS)
Current PCLIA: Yes
Approval Date: 4/17/2019
SA&A: Yes
ATO/IATO Date: 10/28/2019

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 11/20/2018

System Name: Refund Information System (REF)
Current PCLIA: No
SA&A: No

System Name: Daily Transaction Information File (TIF) Update (DLY)
Current PCLIA: No
SA&A: No

System Name: Service Center Control File Processing (SCCF)
Current PCLIA: No
SA&A: No

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: 706 Form Name: United States Estate Tax Return

Form Number: 709 Form Name: United States Gift Tax Return

Form Number: 720 Form Name: Quarterly Federal Excise Tax Return

Form Number: 940 Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 941 Form Name: Employer's Quarterly Federal Tax Return

Form Number: 943 Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: 990 Form Name: Exempt Organization Business Income Tax Return

Form Number: 1040 Form Name: Individual Income Tax Return

Form Number: 1041 Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: 1042 Form Name: Annual Withholding Tax Return for U.S. Income of Foreign Persons

Form Number: 1065 Form Name: U.S. Return of Partnership Income

Form Number: 1120 Form Name: U.S. Corporation Income Tax Return

Form Number: 2290 Form Name: Heavy Highway Vehicle Use Tax Return

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: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 8/27/2018

SA&A: Yes

ATO/IATO Date: 8/18/2020

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 5/4/2020

SA&A: Yes

ATO/IATO Date: 8/18/2020

System Name: Generalized Mainline Framework (GMF)

Current PCLIA: Yes

Approval Date: 10/6/2017

SA&A: Yes

ATO/IATO Date: 10/10/2019

System Name: Refund Information System (REF)

Current PCLIA: No

SA&A: No

System Name: Daily Transaction Information File (TIF) Update (DLY)

Current PCLIA: No

SA&A: No

System Name: Service Center Control File Processing (SCCF)

Current PCLIA: No

SA&A: No

Identify the authority.

Authority is pursuant to section 6103(h)(1) of the Internal Revenue Code (IRC).

For what purpose?

Purpose provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

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?

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided pursuant to 5 USC.

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):

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided pursuant to 5 USC.

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

GUF assigns pre-determined Categories to each unpostable transaction. The categories are assigned a specific (between 3-15) cycle timeframe in which the transactions should be resolved. GUF reports contain notification of the transactions that exceeded the resolution timeframe in addition to the percentages/volumes of each category and unpostable codes at each processing site. The business utilizes the GUF reports to identify and assist with resolutions to the unpostable cases.

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 Only

System Administrators: Read Write

Developers: Read Write

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

A potential user will request access via the Online 5081 system. This request has to be approved by the potential user's manager based upon a user's position and need-to-know. Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported.

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?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

National Archives-approved procedures to delete GUF data when 1 year old or when no longer needed are published in Internal Revenue Manual/Records Control Schedule 1.15.35 for Tax Administration - Electronic Systems RCS 32, Item 20 National Archives and Records Administration.

SA&A OR ASCA

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

Yes

What date was it completed?

7/20/2012

Describe the system's audit trail.

GUF contains no audit trail information. At this time, an approved Audit Plan does not exist for GUF. The GUF application does not have auditing capability and does not have any end-users; therefore, no human input takes place in GUF. Limited audit functionality is performed by the GSS-23 upon which the application resides. The GMF application audit functionality captures relevant data related to the series of batch processes that are run to interact with other applications and transfer and/or receive information.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Non-Federal Information Security Management Act (FISMA) reportable. Due to the nature of a Level 4, there is no security risk or impact to the organization and therefore does not require documentation within a FISMA boundary.

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: Under 100,000

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