

Date of Approval: **October 18, 2021**

PIA ID Number: **6502**

SYSTEM DESCRIPTION

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

Individual Master File Document Specific, IDOCSPEC

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?

Individual Master File Document Specific, IDOCSPEC PCLIA #3631

What is the approval date of the most recent PCLIA?

10/30/2018

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.

Submission Processing Domain Governance Board (SP GB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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.

The general business purpose is to process Individual Income Tax forms (Form 1040 and associated forms), estimated tax payments, and Individual Masterfile/Business Masterfile revenue receipts that are filed electronically or via paper forms. Computations and validation/consistency checks are performed to ensure that the submitted tax form information is correct. IDOCSPEC programs do not store, alter, or update data. IDOCSPEC processes over 60 forms and schedules related to this application. Some of the forms are listed in Question 11e.

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

Another compelling reason for collecting the SSN

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

SSN is used to locate and validate taxpayer entity and return data.

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 alternative to the use of the SSN. The SSN is the significant identifying part of the return data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

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
Protection Personal Identification Numbers (IP PIN)
Internet Protocol Address (IP Address)
Vehicle Identifiers
Financial Account Numbers
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.

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

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.

PII is collected via Form 1040 tax returns, remittances, information returns, adjustments, accompanying schedules and payment vouchers to process Individual Income Tax returns. SSNs are used during IDOCSPEC validation processing to retrieve entity validation data from the National Account Profile and the Affordable Care Act Verification System, and to validate taxpayer claims for certain statutory and refundable tax credits per legislative requirements. Also, return data can be retrieved by the computing center personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are based upon whatever taxpayer identifying information is available at the time of research (e.g., SSN, name control, Document Locator Number, etc.). SBU/PII data is limited to only data required to process taxpayer transactions.

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

Validated data is passed from IDOCSPEC to the Individual Master File (IMF) system to be posted to the taxpayer's account. If there are missing items once the data is processed, the computer centers (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary. Also, any inconsistencies between the submission information and IRS records will require further research and/or taxpayer contact.

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 34.037 Audit Trail and Security Records

IRS 24.030 Customer Account Data Engine Individual 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: National Accounts Profile (NAP)

Current PCLIA: Yes

Approval Date: 2/27/2020

SA&A: No

System Name: Error Resolution System (ERS)
Current PCLIA: Yes
Approval Date: 10/28/2020
SA&A: Yes
ATO/IATO Date: 12/15/2016

System Name: Generalized Unpostable Framework (GUF)
Current PCLIA: Yes
Approval Date: 12/17/2020
SA&A: Yes
ATO/IATO Date: 7/20/2012

System Name: Generalized Mainline Framework (GMF)
Current PCLIA: Yes
Approval Date: 11/10/2020
SA&A: Yes
ATO/IATO Date: 9/13/2012

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 1040
Form Name: U.S. Individual Income Tax Return

Form Number: Form 1040NR
Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: Form 1040PR
Form Name: Household Employment Tax (Puerto Rican Version)

Form Number: Schedule A
Form Name: Itemized Deductions

Form Number: Schedule B
Form Name: Interest and Ordinary Dividends

Form Number: Schedule C
Form Name: Profit or Loss from Business

Form Number: Schedule D
Form Name: Capital Gains and Losses

Form Number: Schedule E
Form Name: Supplemental Income and Loss

Form Number: Schedule F
Form Name: Profit or Loss from Farming

Form Number: Schedule R
Form Name: Credit for The Elderly/Disabled

Form Number: Schedule SE
Form Name: Self-Employment Tax

Form Number: Form 1116
Form Name: Foreign Tax Credit

Form Number: Schedule J
Form Name: Income Averaging for Farmers and Fishermen

Form Number: Form 2441
Form Name: Child and Dependent Care Expenses

Form Number: Form 3800
Form Name: General Business Credit

Form Number: Form 4136
Form Name: Credit for Federal Tax Paid on Fuels

Form Number: Form 4137
Form Name: Social Security and Medicare Tax on Unreported Tip Income

Form Number: Form 4684
Form Name: Casualties and Thefts

Form Number: Form 4797
Form Name: Sales of Business Property

Form Number: Form 4972
Form Name: Tax on Lump-Sum Distributions

Form Number: Form 5329
Form Name: Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Form Number: Form 6198
Form Name: At-Risk Limitations

Form Number: Form 6251
Form Name: Alternative Minimum Tax - Individuals

Form Number: Form 8615
Form Name: Tax for Certain Children Who Have Unearned Income

Form Number: Form 2555
Form Name: Foreign Earned Income

Form Number: Form 4835
Form Name: Farm Rental Income & Expenses

Form Number: Form 8839
Form Name: Qualified Adoption Expenses

Form Number: Form 8853
Form Name: Medical Savings Account and Long-Term Care Insurance Contracts

Form Number: Form 8814
Form Name: Parents' Election To Report Child's Interest & Dividends

Form Number: Schedule EIC
Form Name: Earned Income Credit

Form Number: Schedule H
Form Name: Household Employment Taxes

Form Number: Schedule 8812
Form Name: Child Tax Credit

Form Number: Form 8606
Form Name: Nondeductible IRAs

Form Number: Form 8863
Form Name: Education Credits (American Opportunity and Lifetime Learning Credits)

Form Number: Form 4952
Form Name: Investment Interest Expense Deduction

Form Number: Form 8889
Form Name: Health Savings Accounts

Form Number: Form 8880
Form Name: Credit for Qualified Retirement Savings Contributions

Form Number: Form 8888
Form Name: Allocation of Refund (Including Savings Bond Purchases)

Form Number: Form 5405
Form Name: Repayment of the First-Time Homebuyer Credit

Form Number: Form 8917
Form Name: Tuition and Fees Deduction

Form Number: Form 8919
Form Name: Uncollected Social Security and Medicare Tax on Wages

Form Number: Form 8958
Form Name: Allocation of Tax Amounts Between Certain Individuals in Community Property States

Form Number: Form 8941
Form Name: Credit For Small Employer Health Insurance Premiums

Form Number: Form 8910
Form Name: Alternative Motor Vehicle Credit

Form Number: Form 8936
Form Name: Qualified Plug-In Electric Drive Motor Vehicle Credit

Form Number: Form 8867
Form Name: Paid Preparer's Due Diligence Checklist

Form Number: Form 8959
Form Name: Additional Medicare Tax

Form Number: Form 8960
Form Name: Net Investment Tax For Individuals, Estates and Trusts

Form Number: Form 8962
Form Name: Premium Tax Credit

Form Number: Form 1040SS
Form Name: U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents o

Form Number: Form 1040ES/C
Form Name: Estimated Tax Payments

Form Number: Form 8586
Form Name: Low-Income Housing Credit

Form Number: Schedule LEP
Form Name: Request for Alternative Language Products by Taxpayers With Limited English Proficiency

Form Number: Form 461
Form Name: Limitation on Business Losses

Form Number: Form 965-A
Form Name: Individual Report of Net 965 Tax Liability

Form Number: Form 6252
Form Name: Installment Sale Income

Form Number: Form 8949
Form Name: Sales and other Dispositions of Capital Assets

Form Number: Form 8978
Form Name: Partner's Additional Reporting Year Tax

Form Number: Form 8995
Form Name: Qualified Business Income Deduction Simplified Computation

Form Number: Form 8997
Form Name: Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

Form Number: Form 9000
Form Name: Alternative Media Preference

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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.

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

No

Why not?

The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for." Their response is mandatory under these sections.

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

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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

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

Employees with a more permanent business need utilize the BEARS system, an online access application, to document requests, approvals, and disapprovals for access. Data access is granted on a need-to-know basis. The request for access is submitted to local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII/SBU data that is required to perform their business function.

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.

IDOCSSPEC is non-recordkeeping - therefore, no scheduling actions are required. IDOCSSPEC is a batch processing application that checks for the accuracy of tax return information. IDOCSSPEC does not generate, alter, or store any records. IMF recordkeeping data is appropriately scheduled under Records Control Schedule 29 for Tax Administration - Wage and Investment Records (Service Center Operations), Item 203.

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?

8/27/2018

Describe the system's audit trail.

There are no audit trails in the IDOCSSPEC subprograms. All data storage, handling and audit trails are done by the GMF and ERS and GMF systems that manage use of the IDOCS subprograms. The GMF and ERS systems have approved SA&As.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

All monitoring and evaluating activities are done by the GMF and ERS systems that manage use of the IDOCSSPEC applications.

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: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 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