

Date of Approval: **June 06, 2019**

PIA ID Number: **3976**

## **SYSTEM DESCRIPTION**

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

Integrated Production Model R12.0, IPM

*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?*

Integrated Production Model (Greenplum), IPM R10.0 2161

*What is the approval date of the most recent PCLIA?*

10/27/2017

*Changes that occurred to require this update:*

Significant System Management Changes

Significant Merging with Another System

*Were there other system changes not listed above?*

Yes

*What were those changes?*

The inclusion of the CADE2 Operational Data Store (ODS) onto the GreenPlum device will be leveraged by Integrated Production Model (IPM). Security change request have been submitted and reviewed for this inclusion.

*What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.*

Data Delivery Services (DDS) Governance Board

*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.*

Integrated Production Model (IPM) is a common, read-only data store (database) containing core IRS data (e.g., tax accounts, tax returns, and information returns) needed by a wide range of Tier B modernization projects to support case identification, selection, prioritization and delivery, compliance analysis and decision analytics. The purpose of the IPM is to provide one central relational database, populated with current and historical data from a wide variety of data sources. These include, but will not be limited to, Business Master File Database (BMF-DB2), Business Master File (BMF), Business Return Transaction File (BRTF), Combined Annual Wage Reporting (CAWR), Compliance Data Environment (CDE), Data Master-1 (DM-1), Employee Plan Master File (EPMF-DB2), Information Returns Master File (IRMF), Payer Master File (PMF), Individual Master File (IMF), Individual Return Transaction File (IRTF), Audit Information Management System-Reference (AIMS-R), Aggregated Information Returns (AIR), Employment Tax Examination Program (ETEP), Monies Summary SCRS 1120, 1120S & 1065, Research Earned Income Credit Extract (R-EIC), SS8 Integrated Case Processing (SS8ICP), Mapping Data, Allowable Living Expenses, Employment Tax Schedule R, Employment Tax Schedule R, and Withholding Compliance (WHC). IPM R10.0 consists of new schema called the CADE 2 Operational Data Store (ODS). The CADE 2 ODS contains live taxpayer data, including PII, in all the Development, Test, and Production environments. IPM will continue to ingest data from existing weekly. There are no new sources for ingest in this release. This release is Operational and Maintenance (O&M). IPM will ingest data from CADE2. CADE2 ODS (Operational Data Store) will ingest CADE2 data. The ODS and IPM reside on the same boundary within the BDA GreenPlum Device, but do not share data. When ODS is fully functional IPM will stop ingesting IMF source data at that point IPM downstream clients will get their IMF data from CADE2 ODS.

## 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:*

Interfaces with external entities that require the SSN

Statistical and other research purposes

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)*

Enterprise Data Warehouse Services (EDWS) datamarts and raw data are collected and consolidated for downstream compliance and research systems usage. As such, all taxpayer data, including SSN, are required for those EDWS Client users

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

Business and Organizational use of EDWS datamarts, in line with the IRS Enterprise Services Data Strategy, is mandatory and ongoing; no mitigation of use required.

Employer 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)

Financial Account Numbers

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 (SBUList)*

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Protected Information - Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government

*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.*

IPM is a common, read-only data store loaded onto the Big Data Analytics (BDA) General Support System (GSS) infrastructure, containing core IRS data (e.g., tax accounts, tax returns, and information returns). The IPM database will be utilized by a wide range of pre-approved IPM client-project applications to support case identification, selection, prioritization and delivery, compliance analysis and decision analytics. IPM provides a centralized database, populated with current and historical return data from a variety of data sources. As a result of the analysis, case workloads are selected, notices may be generated, or transactions may be required to post back to the individual's tax account. IPM client-project applications performing analysis, and receiving data downloaded from the IPM BDA Greenplum database, use the taxpayer SSN as a major search and account matching key.

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

The data elements of each table in the IPM Greenplum database are loaded from the data source. The data that IPM receives is from internal IRS systems which are deemed reliable and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. Timeliness and completeness are verified through a table on IPM which documents the date and time when data loads are completed. The IPM project and IPM client-project developers perform Unit Testing on the IPM Greenplum Development database. IT Applications Development Enterprise System Testing (EST) owns the IPM Test & Final Integration Test (FIT) databases on the BDA-GSS infrastructure and are responsible for access control and audit logging. IT AD EST performs both System Acceptance Test (SAT) and FIT testing of the IPM database.

## **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 42.021 Compliance Programs and Projects Files
- IRS 34.037 Audit Trail and Security Records System
- 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:*

## For 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: ACA Informational Returns AIR

Current PCLIA: Yes

Approval Date: 11/27/2018

SA&A: Yes

ATO/IATO Date: 6/17/2018

System Name: Combined Annual Wage Reporting CAWR

Current PCLIA: Yes

Approval Date: 2/5/2018

SA&A: Yes

ATO/IATO Date: 6/6/2017

System Name: Audit Information Management System Reference AIMS-R

Current PCLIA: Yes

Approval Date: 9/18/2018

SA&A: Yes

ATO/IATO Date: 8/22/2018

System Name: ACA-CDR

Current PCLIA: Yes

Approval Date: 8/18/2015

SA&A: Yes

ATO/IATO Date: 2/27/2014

System Name: Schedule R

Current PCLIA: No

SA&A: No

System Name: DUPTIN

Current PCLIA: No

SA&A: No

System Name: Information Returns Database IRDB

Current PCLIA: Yes

Approval Date: 4/3/2018

SA&A: Yes

ATO/IATO Date: 9/1/2018

System Name: Chapter Three Withholding CTW

Current PCLIA: Yes

Approval Date: 10/23/2017

SA&A: Yes

ATO/IATO Date: 2/17/2017

System Name: BRTF

Current PCLIA: No

SA&A: No

System Name: DM-1

Current PCLIA: No

SA&A: No

System Name: Individual Master File IMF

Current PCLIA: Yes

Approval Date: 3/6/2017



SA&A: Yes

ATO/IATO Date: 11/14/2016

System Name: IRMF

Current PCLIA: No

SA&A: No

System Name: BMF-DB2

Current PCLIA: Yes

Approval Date: 4/24/2015

SA&A: No

System Name: Compliance Data Environment CDE

Current PCLIA: Yes

Approval Date: 2/21/2019

SA&A: Yes

ATO/IATO Date: 4/1/2019

System Name: IRTF

Current PCLIA: No

SA&A: No

System Name: Employee Master Plan File EPMF

Current PCLIA: Yes

Approval Date: 11/21/2018

SA&A: No

System Name: WITHHOLDING COMPLIANCE

Current PCLIA: Yes

Approval Date: 4/24/2015

SA&A: No

System Name: ETEP

Current PCLIA: No

SA&A: No

System Name: Payer Master File PMF

Current PCLIA: Yes

Approval Date: 3/9/2017

SA&A: Yes

ATO/IATO Date: 12/4/2015

*Does the system receive SBU/PII from other federal agency or agencies?*

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).*

*Name:* Social Security Administration (SSA)

*Transmission Method:* Mainframe File

ISA/MOU: 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: 1040 Form Name: U.S. Individual Income 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: 1120 Form Name: U.S. Corporate Tax Return

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

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

Form Number: 706 Form Name: U.S. Estate Tax Return

Form Number: 2141 Form Name: Child and Dependent Care Expenses

Form Number: 5329 Form Name: Additional Taxes on Qualified Plans (including IRAs) and other Tax Favored Accounts

*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: Enterprise Informatica Platform (EIP)

Current PCLIA: Yes

Approval Date: 3/20/2019

SA&A: Yes

ATO/IATO Date: 5/21/2015

System Name: Business Objects Enterprise (BOE)

Current PCLIA: No

SA&A: Yes

ATO/IATO Date: 6/10/2015

*Identify the authority*

IPM is a common, read-only data store (database) containing core IRS data (e.g., tax accounts, tax returns, and information returns) needed by a wide range of Tier B modernization projects to support case identification, selection, prioritization and delivery, compliance analysis and decision analytics per the Internal Revenue Code Sections 6001, 6011, 6012e(a), and 6109.

*For what purpose?*

The purpose of the IPM is to provide one central relational database, populated with current and historical data from a wide variety of data sources. Client connections to IPM submit as a change request (CR). These client access requests are first pre-screened by Data Strategy Implementation (DSI), which may include meetings with the potential clients and informal discussions with the IPM team.

*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?*

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.*

This system does not collect any information directly from taxpayers. All information that is stored in IPM comes from the submission of tax returns submitted directly to the IRS through other internal IRS systems. Information from the tax returns is subsequently shared from the other internal applications to this system. The tax return form via Privacy Act Notice provides taxpayers information regarding the opportunity to decline or consent to providing the information.

*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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

*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 United States Code (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*

Managers: Read Only

System Administrators: Read Write

Developers: Read Write

*IRS Contractor Employees*

Contractor System Administrators: Read Write

Contractor Developers: Read Write

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

Anyone with a managerial approved Business need, with a current approved Live Data Waiver and managerial approved Online 5081 can be granted access. IPM Production access to PII data is limited to the IPM Database Administrators (read/write) and approved IPM client-applications (read only). It is the responsibility of the IPM client-application Project Manager and DBA to keep the "Application System Account Credentials" secure.

## RECORDS SCHEDULE

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) archivist 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.*

The IPM Greenplum database, stored on the BDA-GSS infrastructure, provides a single point of access to core taxpayer data (such as taxpayer accounts and tax returns) and other data derived from authoritative systems used by a wide range of IRS internal business applications to support case identification, selection, prioritization and research, compliance analysis, and the ability to identify trends and implement measures to address non-compliance. It is not the authoritative data source for data and documents and does not require National Archives and Records Administration (NARA) to effect data disposition. Data loaded into IPM Greenplum database from the various data sources listed in this questionnaire will be updated with current information from weekly, monthly or annual loads. Official records used for case selection to address non-compliance are disposed of in accordance with Records Control Schedule 23 for Examination. Records associated with tax processing functions at the Campuses are disposed of in accordance with Records Control Schedule 29 for Tax Administration - Wage and Investment Records.

## 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?*

4/1/2015

*Describe the system's audit trail.*

The IPM Project Greenplum database is reliant upon the IT SE Enterprise Informatica Platform (EIP) and Big Data Analytics (BDA) Projects to protect IPM's PII data loaded onto the BDA-GSS infrastructure. IPM Greenplum database Access Control and Audit Trails are the responsibility of the IT SE EIP & BDA Projects. IPM Oracle servers (used for data staging) Access Control and Audit Trails are the responsibility of MITS-24-GSS.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

Yes

*Is the test plan completed?*

Yes

*Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?*

It is stored on a controlled internal system called DocIT.

*Were all the Privacy Requirements successfully tested?*

Yes

*Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?*

No

*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?*

Formal System Acceptance Testing (SAT) is conducted annually per the Enterprise System Testing SAT Test Plan and the Requirements Traceability Verification Matrix (RTVM) documents validation of requirements. Results are captured and reported in the EST SAT End of Test Report (EOTR).

## **SBU DATA USE**

*Does this system use, or plan to use SBU Data in Testing?*

Yes

*Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?*

Yes



*Provide the date the permission was granted.*

9/25/2018 12:00:00 AM

*Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?*

Yes

## **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