

Date of Approval: **November 01, 2021**

PIA ID Number: **6346**

SYSTEM DESCRIPTION

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

Individual Taxpayer Identification Number-Real Time System, ITIN-RTS

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 Taxpayer Identification Number -Real Time System, ITIN-RTS, # 3185

What is the approval date of the most recent PCLIA?

2/13/2018

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.

Wage and Investment (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?

Yes

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 tax laws require individuals with U.S. income to pay U.S. taxes on that income and the IRS requires taxpayers to include their Tax Identification Number (TIN) as part of identifying information on tax forms. To assist those taxpayers who are ineligible for a Social Security Number (SSN) issued by the Social Security Administration (SSA) to comply with their obligations, regulations were issued in 1996 that introduced the IRS Individual Taxpayer Identification Number (ITIN). The ITIN is a tax processing number issued to identify alien individuals, whether resident or non-resident/international investor, who are required to furnish a TIN on a tax return or other tax document (e.g., claim tax treaty benefits). The ITIN is issued for the sole purpose of tax reporting and is only available to individuals who are not eligible for an SSN. The ITIN plays a vital role in assisting certain taxpayers to meet their requirement to file a U.S. tax return. The ITIN-RTS Project was initiated to develop an automated and fully integrated ITIN system solution to address the existing inadequacies of the current ITIN program. This solution provides the ability to systemically conduct many of the validations that currently are done manually. The system addresses national security concerns, conflicting processing priorities and inconsistent training/application of procedures between business operating divisions and deters identity theft and other inappropriate ITIN usage.

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:

Security Background Investigations

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

One component of our program is the IRS Acceptance Agent Program. Interested participants have to complete an application process which involves Form 13551, Application to Participate in the IRS Acceptance Agent Program, in order to be approved for participation. Applicants to our program are required to pass suitability checks (i.e., FBI background and tax compliance) before being admitted/approved for participation. These requirements are outlined in Rev. Proc. 2006-10. In order to facilitate the required checks on individuals they have to include the SSN on Form 13551. This information is subsequently entered into ITIN-RTS and used to process the application.

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

Continued use of the SSN for the Acceptance Agent Application Process would fall under the approved Treasury use of Security Background Investigations. A mitigation strategy/date to mitigate or eliminate the use of SSNs is not applicable.

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
E-mail Address
Date of Birth
Place of Birth
Standard Employee Identifier (SEID)
Criminal History
Passport Number
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:

Criminal Investigation Information Information concerning IRS criminal investigations or the agents conducting the investigations.

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

Information by CI for certain money laundering cases may be 18 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.

Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) supports the ITIN Processing Unit, located at the Austin Submissions Processing Center (AUSPC), by reducing operational inefficiencies within ITIN submission processing procedures. Additionally, any IRS employee who conducts ITIN related work in organizations such as Field Assistance (e.g., Tax Assistance Centers (TAC) - (assist the ITIN applicant to submit a completed W-7) or Accounts Management (AM) - (assist ITIN applicants with application inquiries) benefits from the ITIN-RTS via a user-friendly system, which provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status.

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

All data collected from and displayed to the user will be verified against or displayed from existing IRS and Treasury information systems. In addition, there are field-level and form-level validations to ensure the taxpayer data is entered accurately and is complete.

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 46.002 Criminal Investigation Management Information System and Case Files

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: Notice Conversion

Current PCLIA: Yes

Approval Date: 10/18/2019

SA&A: No

System Name: Security Audit and Analysis System (SAAS)
Current PCLIA: Yes
Approval Date: 4/6/2020
SA&A: Yes
ATO/IATO Date: 4/29/2020

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/1/2018
SA&A: Yes
ATO/IATO Date: 10/14/2020

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 W-7
Form Name: Application for IRS Individual Taxpayer Identification Number (ITIN)

Form Number: Form 13551
Form Name: Application to Participate in the IRS Acceptance Agent Program

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: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/18/2018

SA&A: Yes

ATO/IATO Date: 10/14/2020

System Name: Notice Conversion

Current PCLIA: Yes

Approval Date: 10/18/2019

SA&A: No

System Name: Security Audit and Analysis System

Current PCLIA: Yes

Approval Date: 4/6/2020

SA&A: Yes

ATO/IATO Date: 4/29/2020

System Name: Foreign Account Tax Compliance Act (FATCA)

Current PCLIA: Yes

Approval Date: 11/8/2019

SA&A: Yes

ATO/IATO Date: 10/29/2019

System Name: Criminal Investigation Data Warehouse (CI DW DS)

Current PCLIA: No

SA&A: No

System Name: National Account Profile (NAP)

Current PCLIA: Yes

Approval Date: 2/27/2020

SA&A: No

System Name: Name Search Facility (NSF)

Current PCLIA: Yes

Approval Date: 8/17/2020

SA&A: No

System Name: Security and Communication System (SACS)

Current PCLIA: No

SA&A: No

System Name: Compliance Data Warehouse (CDW)
Current PCLIA: Yes
Approval Date: 9/16/2020
SA&A: Yes
ATO/IATO Date: 5/29/2018

Identify the authority.

Internal Revenue Code (IRC) Section 6109 and Section 6103

For what purpose?

Privacy and Disclosure

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.

ITIN/RTS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and tax forms referenced in this PCLIA, and pursuant to 5 USC.

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

No

Why not?

ITIN/RTS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and tax forms referenced in this PCLIA, and pursuant to 5 USC.

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

ITIN/RTS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided via the IRS systems and tax forms referenced in this PCLIA, and 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

System Administrators: Read Write

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

System/Data Access Control for users is via Online 5081 and the Employee User Portal access control mechanisms (fully documented in EUP documentation). Users are granted access to Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) according to their role as configured in SiteMinder.

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.

All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under IRM 1.15.6. The Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) Data Store is approved for deletion/destruction 7 years after end of processing year. The National Archives and Records Administration (NARA) approved these disposition instructions under Job No. N1-58-97-13 (approved 2/9/1998). These instructions are published under Records Control Schedule for Electronic Tax Administration - 32, Item 1.

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Session events are collected for user transactions in the application. In addition, a History table maintains a record level history. The events collected include: Timestamp, User Identifier, Source Address, System, Application Event Identifier, Tax Filer Taxpayer Individual Number (TIN), Return Code, Error Message, User Type, Standard Employee Identifier (SEID), Area, Territory, Division, Branch, Section, Group, Social Security Number Indicator, First Name, Last Name, Cycle Year, Last Cycle, and Update Date. Individual Taxpayer Identification Number-Real Time System (ITIN-RTS) is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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)?

The Control Selection Memo (CSM) Controls Assessment Meeting (CAM) meeting was held on 04/13/21. The Stakeholders out brief was held on 5/17/2021 and the application Security Assessment Report (SAR) was signed on 6/24/21.

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?

The results of the testing are housed in the Treasury FISMA Inventory Management System (TFIMS) repository. Confirmation that requirements have been met were confirmed with the issuance of the Assessment final package which included the test results in an assessment plan and documented in the Security Assessment Report (SAR).

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: Under 5,000

Members of the Public: Under 100,000

Other: Yes

Identify the category of records and the number of corresponding records (to the nearest 10,000).

The number of individual records provided above is only an estimate, the specific amount is not available.

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