

Date of Approval: **December 16, 2020**

PIA ID Number: **5501**

SYSTEM DESCRIPTION

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

Letter and Information Network and User Fee System, LINUS

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?

Letter and Information Network and User Fee System, LINUS, O&M #2826

What is the approval date of the most recent PCLIA?

10/13/2017

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.

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

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.

LINUS is an application that records and tracks user fees for exempt organizations and employee plans. User fees are submitted when applying for a determination of tax-exempt status or approval of employee pension plan. The information entered into LINUS from the applications include: Payment amount, if the User Fee was received, Document Locator Number (DLN), Entity information for the Plan Sponsor or Organization, Fee/Form Indicator, and the Power of Attorney data (POA). The data that is captured in LINUS can generate an acknowledgement notice to the filer and the POA representative. The system only retrieves by entity/organization and not by individual identifier. The LINUS application has six modules that comprise the functionality of the application. All of the six modules, with the exception of the database module, are client-side MS Access programs used to serve as the front-end for the LINUS application and are installed on the user's workstation. The exchange of data between the IRS and pay.gov is documented in a binding mutual arrangement, within IRC 6103 federal-state information sharing provisions, but not under any Memo of Understanding (MOU).

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?

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:

Tax Account Information

Standard Employee Identifier (SEID)

Name

Mailing address

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:

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?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Plan Sponsor: - Exempt Organization Name - Employee Plan Sponsor Name - Employee Plan Name - POA - Employer Identification Number (EIN) - Address - Refund amount - User fee records - Accounts payable data - Accounts receivable data B. Employee: - Standard Employee Identifier (SEID) - Tax Examiner (TE) Number.

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)

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.

LINUS requires the use of PII to record the user fee and generate acknowledgements. The EIN is uniquely needed to identify a user's record. EIN numbers are entered into the system twice by LINUS users to ensure accuracy. All data contained within LINUS is necessary for business functions.

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

LINUS limits user inputs for designated fields within the application. The valid syntax of the application inputs (e.g., character set, length, numerical range, acceptable values) are in place to ensure that inputs match specified definitions for format and content. For example, date fields are limited to date formats (e.g. MM/DD/YYYY). The application has a mechanism in place to check for accuracy, completeness, and validity. EIN numbers are entered into the system twice by LINUS users to ensure accuracy. The LINUS application provides built-in error handling functions that notify the user with a response corresponding to the user performed action. The user error messages generated by the application provide timely and useful information to users without revealing information that could be exploited. The application server uses an internal logging system for security issues or application-level errors and notifies the user(s) accordingly.

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.

No

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: MEDS
Current PCLIA: Yes
Approval Date: 3/16/2020
SA&A: Yes
ATO/IATO Date: 9/21/2020

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: Pay.gov
Transmission Method: Downloaded from Pay.gov to user's computer / uploaded to LINUS - no direct connection b/t LINUS and Pay.gov
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: 1023 Form Name: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Form Number: 1024 Form Name: Application for Recognition of Exemption Under Section 501(a)

Form Number: 8940 Form Name: Request for Miscellaneous Determination Under Section 507, 509(a), 4940, 4942, 4945, and 6033

Form Number: 8717 Form Name: User Fee for Employee Plan Determination Letter Request

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: Modified Exempt Organization Employee Plan Determination System

Current PCLIA: Yes

Approval Date: 3/16/2020

SA&A: Yes

ATO/IATO Date: 12/26/2019

Identify the authority.

Internal Revenue Code sections 6001, 6011 and 6012(a) are the authorities.

For what purpose?

The purpose is 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?

LINUS 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 in the tax forms instructions filed by the taxpayer, 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?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

Information provided is required to track user fee payments to the organization making the application. LINUS 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 in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

The LINUS application does not make any determinations. LINUS tracks the fees received from pension plans and organizations applying for exemption. Any determinations - adverse or otherwise - are made outside of this application. Notice, Consent and Due Process are provided in the tax forms instructions filed by the taxpayer, 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

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

TE/GE management authorizes all accounts that are established, activated, modified, disabled, and removed via the Online (OL) 5081 process. Users are required to complete an OL5081, Information System User Registration/Change Request Form, which lists mandatory rules for users of IRS information and information systems. Only authorized users within IRS have access to information contained within LINUS. Any data removed from LINUS, such as reports, raw data, or digital media, is handled using established IRS policies. The role-based access groups defined within the Structured Query Language (SQL) Server database enforces the most restrictive set of right/privileges or access needed by users to perform their tasks; thereby, enforcing least privilege. Users are only granted access to roles that are necessary to perform the tasks associated with their duties.

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 LINUS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 85 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

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

In-process

When is the anticipated date of the SA&A or ACS completion?

12/4/2020

Describe the system's audit trail.

The audit trail will contain the audit trail elements as required in current IRM 10.8.3, 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)?

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?

The LINUS FY2020 Unit Test used requirements derived from the Unified Work Request(s) (UWR) for each affected application/system to prepare test scenarios, data, and expected results. No source code was used or referenced to create test conditions or test data. No live data was used during the test. No problems were identified during the Unit Test. Had there been any, they would have been documented as Problem Tickets using the Knowledge Incident/Problem, Service and Asset Management (KISAM). Problem Tickets are listed under Section 3.5 Problem Tickets.

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