A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Lead Management – Offset Reversal Leads, OSRL

2. Is this a new system? No

2a. If no, is there a PIA for this system? Yes

   If yes, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

   Lead Management - Offset Reversal Leads, OSRL, #1044, Operations & Maintenance

   Next, enter the date of the most recent PIA. 11/20/2014

   Indicate which of the following changes occurred to require this update (check all that apply).

   Yes ___ Addition of PII
   No ___ Conversions
   No ___ Anonymous to Non-Anonymous
   No ___ Significant System Management Changes
   No ___ Significant Merging with Another System
   No ___ New Access by IRS employees or Members of the Public
   Yes ___ Addition of Commercial Data / Sources
   No ___ New Interagency Use
   No ___ Internal Flow or Collection

   Were there other system changes not listed above? Yes

   If yes, explain what changes were made. 3 year renewal. Addition of PII data from new source, State Tax Divisions.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

   No ___ Vision & Strategy/Milestone 0
   No ___ Project Initiation/Milestone 1
   No ___ Domain Architecture/Milestone 2
   No ___ Preliminary Design/Milestone 3
   No ___ Detailed Design/Milestone 4A
   No ___ System Development/Milestone 4B
   No ___ System Deployment/Milestone 5
   Yes __ Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

A.1 General Business Purpose

5. 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 OSRL program manages questionable federal tax refunds and offsets leads from Office of Child Support and State Tax Divisions. The OSRL Application stores submissions from these
external stakeholders, received through the efleads@irs.gov mailbox. This allows users to monitor the inventory assigned to each tax examiner in order to mitigate inventory receipts and closures. The exchange of data between the IRS and the Office of Child Support and State Tax Divisions is documented in a binding mutual arrangement, within IRC 6103 federal-state information sharing provisions, but not under an Memo of Understanding (MOU).

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes.

6a. If 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

If yes, check who the SSN (or tax identification number) is collected on.

Yes On Primary No On Spouse No On Dependent

If yes, check all types SSN s (or tax identification numbers) that apply to this system:

Yes Social Security Number (SSN)
No Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)
No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
No Practitioner Tax Identification Number (PTIN)

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSNs (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 OSLR system requires the use of SSNs 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.
6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If yes, specify the information.

<table>
<thead>
<tr>
<th>Selected</th>
<th>PII Element</th>
<th>On Primary</th>
<th>On Spouse</th>
<th>On Dependent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Name</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Mailing address</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Phone Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>E-mail Address</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Date of Birth</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Place of Birth</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Yes</td>
<td>SEID</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Mother's Maiden Name</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Protection Personal Identification Numbers (IP PIN)</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Internet Protocol Address (IP Address)</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Criminal History</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Medical Information</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Certificate or License Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Vehicle Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Passport Number</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Alien (A-) Number</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Financial Account Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Photographic Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Biometric Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Employment (HR) Information</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Yes</td>
<td>Tax Account Information</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If yes, select the types of SBU

<table>
<thead>
<tr>
<th>Selected</th>
<th>SBU Name</th>
<th>SBU Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>Agency Sensitive Information</td>
<td>Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission</td>
</tr>
<tr>
<td>No</td>
<td>Procurement sensitive data</td>
<td>Contract proposals, bids, etc.</td>
</tr>
<tr>
<td>No</td>
<td>Official Use Only (OUO) or Limited Official Use (LOU)</td>
<td>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.</td>
</tr>
<tr>
<td>No</td>
<td>Proprietary data</td>
<td>Business information that does not belong to the IRS</td>
</tr>
<tr>
<td>Yes</td>
<td>Protected Information</td>
<td>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</td>
</tr>
<tr>
<td>No</td>
<td>Physical Security Information</td>
<td>Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities</td>
</tr>
<tr>
<td>No</td>
<td>Criminal Investigation Information</td>
<td>Information concerning IRS criminal investigations or the agents conducting the investigations.</td>
</tr>
</tbody>
</table>
6d. Are there other types of SBU/PII used in the system? Yes

If yes, describe the other types of SBU/PII that are applicable to this system. The database maintains for each employee: SEID, first name, last name, IDRS ID, and a last updated by field. The last updated by field will contain additional IRS SEIDS of employees associated with that lead as it goes through the research process.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)
Yes PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
Yes SSN for tax returns and return information is Internal Revenue Code Section 6109
No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No PII for personnel administration is 5 USC
No PII about individuals for Bank Secrecy Act compliance 31 USC
No Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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 the criteria. Be specific.

Return Integrity and Correspondence Service (RICS) work is part of an overall IRS revenue protection strategy. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent improper refunds. The OSRL application is required to maintain SSNs in the database due to the types of lead cases it manages in order to have the ability to research the leads to detect improper activity by managing questionable federal tax refunds or offsets reported by the Office of Child Support Enforcement and State Tax Divisions.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination.

The PII information maintained in the OSRL database is provided directly from State Tax Divisions and the Office of Child Support Enforcement. Input of the data received is entered either manually or automated into the OSRL database. Assignment of OSRL cases to tax examiners is manually entered by managers/administrators. Accuracy and completeness of data is inherited from the States in order for OSRL tax examiners to research cases provided.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If yes, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes
If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?  **Yes**

If **yes**, enter the SORN number(s) and the complete name of the SORN.

<table>
<thead>
<tr>
<th>SORNS Number</th>
<th>SORNS Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury/IRS 34.037</td>
<td>Audit Trail and Security Record System</td>
</tr>
<tr>
<td>Treasury/IRS 42.021</td>
<td>Compliance Programs and Projects Files</td>
</tr>
</tbody>
</table>

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act?  **Yes**

---

**D. RESPONSIBLE PARTIES**

10. Identify the individuals for the following system roles. **## Official Use Only**

**E. INCOMING PII INTERFACES**

11. Does the system receive SBU/PII from other system or agencies?  **Yes**

11a. If **yes**, does the system receive SBU/PII from IRS files and databases?  **Yes**

If **yes**, enter the files and databases.

<table>
<thead>
<tr>
<th>System Name</th>
<th>Current PIA?</th>
<th>PIA Approval Date</th>
<th>SA &amp; A?</th>
<th>Authorization Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Integrated Data Retrieval System (IDRS)</td>
<td>Yes</td>
<td>08/29/2017</td>
<td>Yes</td>
<td>12/21/2016</td>
</tr>
</tbody>
</table>

11b. Does the system receive SBU/PII from other federal agency or agencies?  **Yes**

If **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).

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Transmission method</th>
<th>ISA/MOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Child Support Enforcement</td>
<td>Manual via leads mailbox &amp; portal</td>
<td>No</td>
</tr>
</tbody>
</table>
11c. Does the system receive SBU/PII from State or local agency(s)? **Yes**

If yes, for each state and local 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).

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Transmission method</th>
<th>ISA/MOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Tax Divisions</td>
<td>Manual via leads mailbox &amp; portal</td>
<td>No</td>
</tr>
</tbody>
</table>

11d. Does the system receive SBU/PII from other sources? **No**

11e. Does the system receive SBU/PII from **Taxpayer** forms? **No**

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? **No**

---

**F. PII SENT TO EXTERNAL ORGANIZATIONS**

12. Does this system disseminate SBU/PII? **Yes**

12a. Does this system disseminate SBU/PII to other IRS Systems? **No**

12b. Does this system disseminate SBU/PII to other Federal agencies? **Yes**

If yes identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU)

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Transmission method</th>
<th>ISA/MOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Office of Child Support Enforcement</td>
<td>Manual via leads mailbox</td>
<td>No</td>
</tr>
</tbody>
</table>

Identify the authority and for what purpose? **OSRL manages requests for offsets from the Office of Child Support that are against federal tax refunds that are questionable. OSRL provides a response back to the Office of Child Support Enforcement on the specific cases they submitted with a determination of yes, no or partial offset. IRS will reverse offset, not reverse offset or reverse a partial amount of the offset. IRS does not disclose amounts of refunds or filing information. Authority falls under Tax Administration.**

12c. Does this system disseminate SBU/PII to State and local agencies? **Yes**

If yes, identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

<table>
<thead>
<tr>
<th>Organization Name</th>
<th>Transmission method</th>
<th>ISA/MOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Tax Divisions</td>
<td>Manual via leads mailbox</td>
<td>No</td>
</tr>
</tbody>
</table>

Identify the authority and for what purpose? **OSRL manages requests for offsets from State Tax Divisions that are against federal tax refunds that are questionable. OSRL provides a response back to the State Tax Divisions on the specific cases they submitted with a determination of yes, no or partial offset. IRS will reverse offset, not reverse offset or reverse a partial amount of the offset. IRS does not disclose amounts of refunds or filing information. Authority falls under Tax Administration.**

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? **No**

12e. Does this system disseminate SBU/PII to other Sources? **No**
G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels?  No
14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?  No
15. Does the system use cloud computing?  No
16. Does this system/application interact with the public?  No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information?  Yes

17a. If yes, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information? The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code (IRC) sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?  No

18b. If no, why not? The legal right to ask for information is IRC sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with IRS for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return.

19. How does the system or business process ensure due process regarding information access, correction and redress? The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

21. The following people have access to the system with the specified rights:

<table>
<thead>
<tr>
<th>IRS Employees?</th>
<th>Yes/No</th>
<th>Access Level (Read Only/Read Write/ Administrator)</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS Employees?</td>
<td>Yes</td>
<td>Read and Write</td>
</tr>
<tr>
<td>Users</td>
<td>Yes</td>
<td>Read and Write</td>
</tr>
<tr>
<td>Managers</td>
<td>Yes</td>
<td>Read and Write</td>
</tr>
<tr>
<td>Sys. Administrators</td>
<td>Yes</td>
<td>Administrator</td>
</tr>
<tr>
<td>Developers</td>
<td>Yes</td>
<td>Read and Write</td>
</tr>
</tbody>
</table>
Contractor Employees? Yes
Contractor Users No
Contractor Managers No
Contractor Sys. Admin. Yes Administrator Moderate
Contractor Developers Yes Read and Write Moderate

21a. How is access to SBU/PII determined and by whom? In order to obtain access to the OSRL database, all prospective users must adhere to the RICS permissions portal process. The permission portal is used for controlling access, managing (create, modify, disable, delete) user accounts, and providing administrative rights to users. All requests are handled by the RICS Administrators and stored for auditing purposes. Additionally, all users are authenticated against the Active Directory application which requires request and approval through the OL5081 system to the IRS LAN. All access requests must be authorized by the user’s manager based on a user’s position and need-to-know basis. Then the request must be approved at the OSRL administrator level. All application administrator access requests must be authorized by the user’s manager as well as an OSRL administrator and system administrator. All approved database accounts will be logged. Access permissions are automatically configured to the database server after all approvals are received.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act? Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? No

22b. If no, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

The Offset Reversal Leads (OSRL) database is unscheduled. W&I will work with the IRS Records Office to draft a request for records disposition authority for approval by the National Archives and Records Administration (NARA). When approved, disposition instructions for OSRL inputs, outputs, master files data, and system documentation will be published in Records Control Schedule (RCS) Document 12990, likely under RCS 29 for Tax Administration - Wage and Investment. OSRL is an W&I inventory database used to manage questionable federal tax returns and offsets from State Tax Divisions and the Office of Child Support. W&I proposes OSRL data disposition instructions to destroy 7 years after case is closed. The data in the OSRL database will be backed up daily and weekly for purposes of restoration.

I.2 SA&A OR ECM-R
23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)?  No

23c. If no, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?  Yes

23.1 Describe in detail the system’s audit trail.  OSRL was developed by a vendor and the system audit trails have been put in place by the vendor. We have specified in the requirements for the project that an audit trail is mandatory and will contain all the audit trail elements as required by Internal Revenue Manual 10.8.3.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If yes, is the test plan in process or completed:  Completed

24.3 If completed or in process, 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 PII maintained in the OSRL database is provided from the Office of Child Support and State Tax Divisions. Input of the data received is both systematically and manually entered into the OSRL database. Assignment of OSRL to tax examiners is manually entered by managers/administrators. Accuracy and completeness of data is inherited from the Federal Agency and State Tax Divisions providing the offset leads.

24b.1. If completed, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?  All test results are stored in RICS project management software, RICS .Net and Microsoft Access applications have a development (Dev) environment which is used for development and testing activities. This environment does not contain any PII data. All development and testing efforts are completed using simulated data. The development process involves developers releasing new functionality, enhancements, and defect fixes to the development environment. Each release is reviewed by the quality assurance team to ensure that both the business and technical requirements are met. All business requirement verification, functional testing, regression testing, and Section 508 testing is completed in the (Dev) environment. Issues found are remedied and subsequently released to the (Dev) environment for further testing and verification. All defects are tracked via project management software where team members can track the defects from opening to closure. The quality assurance team uses automated test scripts for regression and load testing on a secure intranet testing site for the (Dev) environment to further identify defects and verify against previous builds. Once defects are remedied, the latest code is released to the development environment. Once development is completed, User Acceptability Testing (UAT) is conducted. Upon completion of UAT, the application is released into Production Environment. The quality assurance team conducts preliminary testing in the Production environment to make sure the release meets the desired results and upon confirmation the application users are notified of the new release.

24b.2. If completed, were all the Privacy Requirements successfully tested?  Yes

24.2 If completed, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No
K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

   26a. IRS Employees: Under 50,000
   26b. Contractors: Not Applicable
   26c. Members of the Public: Under 100,000
   26d. Other: Yes

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

   27a. If yes, explain the First Amendment information being collected and how it is used.

28. Is the system information used to conduct data-mining as defined in the Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report