

Date of Approval: February 23, 2016

PIA ID Number: **1648**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Modernized eFile R10, MeF

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.

Modernized eFile, MEF, #802

Next, enter the **date** of the most recent PIA. 12/17/2014

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

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

Were there other system changes not listed above? Yes

If yes, explain what changes were made. New Interface to Return Review Program (RRP), replacing Electronic Fraud Detection System (EFDS). Upgrades to software and hardware products.

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

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

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

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 Modernized e-File (MeF) Release 10 application allows Transmitters (Trading Partners) to electronically send tax return filings, including accompanying forms, schedules, and attachments. MeF 10 accepts submissions for Federal and State returns and stores federal accepted returns in the Modernized Tax Return Database (M-TRDB). The M-TRDB is a sub-component of MeF 10 and is the authoritative system of record for original accepted tax returns that are electronically filed by taxpayers, tax practitioners, and authorized return submitters. Electronic (corporate, partnership, individual, excise, and tax-exempt organization) tax forms are filed through the Internal Revenue Service (IRS) Integrated Enterprise Portal (IEP). All communications/transmissions into the IEP are secured through Secure Socket Layer (SSL) encryption and all communications from the IEP to MeF 10 are secured using a virtual private network (VPN) connection. All returns electronically filed through the IEP pass through packet-filtered firewalls to a switch that routes the filed returns to MeF 10. Transmitter transactions are encrypted from the Transmitter's workstation or system to the portal, across the Internet. Account registration for the IEP is provided by e-Services.

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 Yes On Spouse Yes On Dependent

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

Yes Social Security Number (SSN)
Yes Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)
Yes Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes Practitioner Tax Identification Number (PTIN)

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

The Office of Management and Budget memorandum M-07-16 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The MeF system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. 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.

| <u>Selected</u> | <u>PII Element</u> | <u>On</u> <u>Primary</u> | <u>On</u> <u>Spouse</u> | <u>On</u> <u>Dependent</u> |
|-----------------|--------------------|-----------------------------|----------------------------|-------------------------------|
| Yes | Name | Yes | Yes | Yes |

| | | | | |
|-----|---|-----|-----|-----|
| Yes | Mailing address | No | No | No |
| Yes | Phone Numbers | No | No | No |
| No | E-mail Address | No | No | No |
| Yes | Date of Birth | Yes | Yes | Yes |
| Yes | Place of Birth | No | No | No |
| Yes | SEID | No | No | No |
| Yes | Mother's Maiden Name | No | No | No |
| Yes | Protection Personal Identification Numbers (IP PIN) | No | No | No |
| Yes | Internet Protocol Address (IP Address) | No | No | No |
| No | Criminal History | No | No | No |
| No | Medical Information | No | No | No |
| Yes | Certificate or License Numbers | No | No | No |
| Yes | Vehicle Identifiers | No | No | No |
| Yes | Passport Number | No | No | No |
| Yes | Alien (A-) Number | No | No | No |
| Yes | Financial Account Numbers | No | No | No |
| No | Photographic Identifiers | No | No | No |
| No | Biometric Identifiers | No | No | No |
| No | Employment (HR) Information | No | No | No |
| Yes | Tax Account Information | Yes | Yes | Yes |

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

| <u>Selected</u> | <u>SBU Name</u> | <u>SBU Description</u> |
|-----------------|---|--|
| Yes | Agency Sensitive Information | Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission |
| No | Procurement sensitive data | Contract proposals, bids, etc. |
| No | 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. |
| No | Proprietary data | Business information that does not belong to the IRS |
| Yes | 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 |
| No | Physical Security Information | Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and |

| | | |
|----|------------------------------------|---|
| | | facilities |
| No | Criminal Investigation Information | Information concerning IRS criminal investigations or the agents conducting the investigations. |

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. Taxpayer data (Federal Tax Information [FTI])

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

| | |
|------------|---|
| <u>Yes</u> | PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a) |
| <u>Yes</u> | SSN for tax returns and return information is Internal Revenue Code Section 6109 |
| <u>No</u> | SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397 |
| <u>No</u> | PII for personnel administration is 5 USC |
| <u>No</u> | PII about individuals for Bank Secrecy Act compliance 31 USC |
| <u>No</u> | 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 this criteria. Be specific.

The taxpayer's information is required for each tax return. The information that is received from other internal IRS systems is used to validate the aforementioned information. The Transmitter and Electronic Return Originator (ERO) information received from the Transmitter and ERO is matched against the data collected from internal IRS systems.

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

Each return prepared and submitted to MeF for e-filing must adhere to the schemas and business rules. If a single data element fails the schema integrity check or business rule failure, the tax return is rejected. Electronic Tax Administration (ETA) supplies the business rules for each return type. MeF enforces the rules against the tax returns using a business rules engine. Business rules enforce relationships between data and forms. When MeF validates returns against the business rules, and if it encounters a discrepancy, the tax return is rejected. The rejected returns remain in the MeF system. They are used by the e-File Help Desk while helping preparer(s) and EROs, understand and fix the errors. MeF accepts current and prior two years' tax returns, but has the functionality to display all returns processed by MeF. New schemas and business rules are issued for each new tax year. Any non-current returns (prior tax years) prepared and submitted must use that year's schema and business rule versions or the returns will fail the schema and business rule validation checks.

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 the name of the SORN.

| <u>SORNS Number</u> | <u>SORNS Name</u> |
|---------------------|--|
| 22.062 | Electronic Filing Records |
| 24.030 | IMF |
| 50-001 | Employee Plans and Exempt Correspondence |
| 34.037 | IRS Audit Trail and Security Records |
| 24.046 | BMF |

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. N/A

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.

| <u>System Name</u> | <u>Current PIA?</u> | <u>PIA Approval Date</u> | <u>SA & A?</u> | <u>Authorization Date</u> |
|--|---------------------|--------------------------|--------------------|---------------------------|
| Integrated Enterprise Portal (IEP) | Yes | 12/15/2015 | Yes | 11/19/2015 |
| National Accounts Profile (NAP)-Business Master File (BMF) | Yes | 04/24/2015 | Yes | 05/04/2015 |
| NAP-Individual Master File (IMF) | Yes | 05/02/2014 | Yes | 10/02/2015 |
| Enterprise Informatica Platform (EIP) | Yes | 04/30/2013 | Yes | 06/10/2014 |

| | | | | |
|---|-----|------------|-----|------------|
| Modernized Tax Return Database (MTRDB) | No | 04/30/2013 | No | 06/10/2014 |
| Duplicate Taxpayer Identification Number (DUPTIN) | No | 04/30/2013 | No | 06/10/2014 |
| Electronic Fraud Detection System (EFDS) | Yes | 01/16/2015 | Yes | 06/11/2015 |
| Electronic Services Duplicate Third Party Data Store (e-Services TPDS) | Yes | 11/03/2015 | Yes | 02/06/2015 |
| Electronic Federal Payment Posting System (EFPPS) | Yes | 05/22/2015 | Yes | 12/11/2012 |
| Affordable Care Act Enterprise Service Bus (ACA ESB) | No | 05/22/2015 | Yes | 08/16/2013 |
| Electronic Tax Administration Research and Analysis System (ETARAS) | Yes | 12/15/2015 | Yes | 04/04/2013 |
| e-File Reports | No | 12/15/2015 | No | 04/04/2013 |
| Integrated Data Retrieval System End of Day (IDRS-EOD) | Yes | 08/03/2014 | Yes | 12/05/2014 |
| Excise Tax e-Filing and Compliance Vehicle Identification Number (ETEC VIN) Datastore | No | 08/03/2014 | No | 12/05/2014 |
| Control-D Web Access | No | 08/03/2014 | No | 12/05/2014 |
| Tax Return Data Base (TRDB) | Yes | 11/06/2015 | No | 12/05/2014 |
| Electronic Filing System (ELF) | Yes | 08/13/2015 | No | 12/05/2014 |
| Wage and Investment Compliance (WIC) | No | 08/13/2015 | No | 12/05/2014 |
| ePostcard | Yes | 11/06/2015 | No | 12/05/2014 |
| Generalized Mainline Framework (GMF) | Yes | 01/08/2015 | No | 12/05/2014 |

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11c. Does the system receive SBU/PII from State or local agency (-ies)? 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).

| <u>Organization Name</u> | <u>Transmission method</u> | <u>ISA/MOU</u> |
|---|----------------------------|----------------|
| All Department of Revenue Entities | via IEP over HTTPS | Yes |
| All tax transmitters with IRS agreement | via IEP over HTTPS | Yes |

11d. Does the system receive SBU/PII from other sources? Yes

If **yes**, identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

| <u>Organization Name</u> | <u>Transmission method</u> | <u>ISA/MOU</u> |
|--|----------------------------|----------------|
| Transmitters (external trading partners) | via IEP over HTTPS | Yes |

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

| <u>Form Number</u> | <u>Form Name</u> |
|--------------------|------------------|
|--------------------|------------------|

| | |
|-----------------|--|
| 1120 | U.S. Corporation Income Tax Return |
| 1120S | U.S. Corporation, Subchapter S, Income Tax Return |
| 1120-POL | U.S. Income Tax Return for Certain Political Organizations |
| 7004 | Application for Automatic Extension of Time to File Corporation Income Tax Return |
| 1120-F | U.S. Income Tax Return of a Foreign Corporation |
| Form 990 | Return of Organization Exempt From Income Tax |
| Form 990-EZ | Short Form Return of Organization Exempt From Income Tax |
| Form 990-PF | Return of Private Foundation or Section 4947 (a) (1) Nonexempt Charitable Trust Treated as a Private |
| Form 990-N | e-Postcard |
| Form 8868 | Application for Extension to File an Exempt Organization Return |
| Form 1065 | US Return of Partnership Income |
| Form 1065-B | US Return of Income for Electing Large Partnerships |
| Form 2290 | Heavy Highway Vehicle Use Tax Return |
| Form 720 | Quarterly Excise Tax Return |
| Form 8849 | Claim for Refund of Excise Taxes |
| Form 1040 | US Individual Income Tax Return |
| Form 1040A | US Individual Income Tax Return |
| Form 1040EZ | US Individual Income Tax Return |
| Form 1040SS(PR) | US Individual Income Tax Return |
| Form 2350 | Application for Extension of Time |
| Form 9465 | Installment Agreement Request |
| Form 56 | Notice Concerning Fiduciary Relationship |
| Form 4868 | Application for Automatic Extension of Time To File U.S. Individual Income Tax Return |
| Form 940 | Employer's Annual Federal Unemployment (FUTA) Tax Return. Various Forms and Schedules that go with |
| Form 940PR | Employer's Annual Federal Unemployment (FUTA) Tax Return (Puerto Rican Version) |
| Form 941 | Employer's Quarterly Federal Tax Return. Various Forms and Schedules that go with 941 include Schedu |
| Form 941PR | Employer's Quarterly Federal Tax Return (Puerto Rican Version). Various Forms and Schedules that go |
| Form 941SS | Employer's Quarterly Federal Tax Return - American Samoa, Guam, the Commonwealth of the Northern Mar |
| Form 943 | Employer's Annual Tax Return for Agricultural Employees. Various Forms and Schedules that go with 94 |
| Form 943PR | Employer's Annual Tax Return for Agricultural Employees (Puerto Rican Version). Various Forms and Sc |
| Form 944 | Employer's Annual Federal Tax Return Submissions. Various Forms and Schedules that go with 944 inclu |

- Form 945 Annual Return of Withheld Federal Income Tax. Various Forms and Schedules that go with 945 include 9
- Form 8962 Premium Tax Credit. Various forms and schedules
- Form 8965 Reporting of Exemption from the Shared Responsibility Payment
- Form 8938 Statement of Foreign Financial Assets
- Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding
- Form 1040NR U.S. Nonresident Alien Income Tax Return.

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? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

| <u>System Name</u> | <u>Current PIA?</u> | <u>PIA Approval Date</u> | <u>SA & A?</u> | <u>Authorization Date</u> |
|--|---------------------|--------------------------|--------------------|---------------------------|
| MTRDB | No | | No | |
| Enterprise Application Integration Broker (EAIB) | No | | No | |

Identify the authority and for what purpose? E-Government Act of 2002, 5 USC 301 or 26 USC 6103(b)(1)

12b . Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? Yes

If **yes**, identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

| <u>Organization Name</u> | <u>Transmission method</u> | <u>ISA/MOU</u> |
|--------------------------------------|----------------------------|----------------|
| International Business Machine (IBM) | system access | No |
| Accenture | system access | No |

Identify the authority and for what purpose? E-Government Act of 2002, 5 USC 301 or 26 USC 6103(b)(1), OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?

Yes

12e. Does this system disseminate SBU/PII to other Sources? No

If **yes**, identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU). No Organization Records found.

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, 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? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? Yes

If **yes**, what was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity. Knowledge Based Authentication (Out of Wallet)

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?

Form instructions, warning banner for login/use of the information system.

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? Information required to electronically file tax returns. Authority: Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations & PVR #15- Consent and #18- Individual Rights

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

Due process is addressed by other IRS business departments that directly interact with taxpayers. Due Process is provided pursuant to Title 26 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:

IRS Employees? Yes

| <u>IRS Employees?</u> | Yes/No | Access Level(Read Only/Read Write/Administrator) |
|------------------------------|---------------|---|
| Users | Yes | Read-Only |
| Managers | Yes | Read-Only |
| Sys. Administrators | Yes | Read and Write |
| Developers | No | |

Contractor Employees? Yes

| <u>Contractor Employees?</u> | Yes/No | Access Level | Background Invest. |
|-------------------------------------|---------------|---------------------|---------------------------|
| Contractor Users | No | | |
| Contractor Managers | No | | |
| Contractor Sys. Admin. | Yes | Read and Write | Moderate |
| Contractor Developers | No | | |

21a. How is access to SBU/PII determined and by whom? Internal Users (IRS Employees): Internal Users are subject to management, system administrator, data administrator, and security administrator approval via the Online 5081 (OL5081) system. OL5081 is used to document access requests, modifications, terminations for all types of users, including system administrators, system accounts requiring Electronic File Transfer Utility (EFTU) access, and test accounts. Contractors: Accenture users request access to the IEP environment through the Information Technology Security Management (ITSM) authorization process. To request a new account, changes to an existing account or removal of an account, the IRS Enterprise Portals Contractor Access Form is filled out. Upon completion of the form, an Accenture Program Management Office (PMO) resource will validate the request and create an access grant request within ITSM. ITSM will route the ticket to the appropriate task order lead to review and approve the requested level of access. Once approval is received, the ticket will be routed to the appropriate task order staff to create, edit, disable or remove the account. Access will be approved in accordance with the principle of least privilege based on the intended system usage of the user. Administrators will only grant access permissions commensurate with the level authorized in the ITSM ticket. External Users: External users apply for access through e-Services. They must pass a suitability background investigation before being given access rights. When they pass the suitability background process, they are provided their Electronic Transmitter Identifying Number (ETIN) and Electronic Filer Identifying Number (EFIN). This process is external to MeF. For external third party and State Trading Partners who access Application to Application (A2A) or Internet Filing Application (IFA) through the Registered User Portal (RUP), account registration is performed through e-services and stored within Enterprise Directory and Authentication Services (EDAS). The application process mentioned above determines user's Role Based Access to MeF. As of MeF Release 10,A2A external trading partners are required to use certificate-based authentication. A2A users must enroll their systems using the E-Services Automated Enrollment application. The application uses the user's e-services profile to determine access rights. Transmitters are given transmitter access and roles but denied State agency roles. State agencies are given State agency access and roles but denied transmitter roles.

- 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? Yes

- 22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

At the end of the retention periods, data will be purged from the MeF system according to standard IRS procedures published in IRS Document 12990 – Records Control Schedule 19 for Martinsburg Computing Center (MCC), Item 81 and the following items in Records Control Schedule 29 for Submissions Processing Campus Records. 55- Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns-(a) Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date Extract due to a balance due. 58 - U.S. Corporation Income Tax Return-(b) Destroy 75 years after end of the processing year. 66 - Exempt Organization Returns-(b) Destroy 6 years after the end of the processing year. 67- Miscellaneous Tax Returns-(b) Destroy 6 years after the end of the processing year. 68 - Extension Records-(a) Destroy 1 year after end of processing year. 82 - Heavy Vehicle Use Tax Return-(b) Destroy 6 years after the end of the processing year. 84 - Taxpayer Application for a change in Accounting Period, and Application for Change in Accounting Method (Forms 8716 and 3115)-(b) Destroy 4 years after end of processing year. 85 - Information Returns-(1) Domestic Filed- (a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 85 - Information Returns-(c) Statement of Gambling Winnings and Transmittal (Form 1099R)-(a) Destroy 3 years after processing year. 85 - Information Returns-(2) Foreign Filed- (a) Associated with income tax returns-(a) Destroy when related income tax returns are destroyed or retired. 107 - Form 8697, Interest Computation Under Lookback Method for Computing Long Term Contract. (b) Destroy 5 years after end of processing year. 344 - Information Return with Respect to a Foreign Corporation (Form 5471)-(b) Destroy 5 years after end of processing year. 345 - Information Return of a Foreign Owned Corporation (Form 5472)-(b) Destroy 5 years after end of processing year.

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)? Yes

- 23a. If **yes**, what date was it completed? 11/9/2015

23.1 Describe in detail the system's audit trail. Users can request information from MeF in the EUP (Employee User Port) such as Taxpayer's TIN and Employee's Standard Employee Identifier (SEID), and Name. Information pertaining to each user transaction is captured in the EUP by MeF and forwarded to Security Audit and Analysis System (SAAS). SAAS reports are generated and distributed to the Business Operating Divisions (BODs). The BODs use the reports to monitor employee access. MeF does not generate or distribute the reports. Maintaining the SEID on MeF allows security personnel to trace a transaction from the EUP to MeF. Taxpayer's Taxpayer Identification Number (TIN), Name, Address, Date of Birth (DOB), Telephone Number, and Bank Account Number, Routing Transfer Number, amount to debit, and date to debit Taxpayer Dependent's TIN, Name and DOB; and Spouse's TIN, Name and DOB. Employee: During the release, MeF does capture and store the employee SEID (not the employee

name) on the MeF server. This is for audit continuity purposes, and will be used for no other purpose. No other employee information is captured by MeF. Other: Transmitter's Name, Address, Telephone Number, Electronic Transmitter Identifying Number (ETIN), Electronic Return Originator (ERO) Name, Address, Telephone Number, Electronic Filer Identifying Number (EFIN), Software Developers' Name, Address, Telephone Number, and ETIN.

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?

Testing occurs at the end of each drop for defects and against the current requirements. Annual Security Controls Assessment (ASCA) testing occurs during annual security testing. Penetration testing is in progress across the MeF system.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? IBM Rational ClearQuest and System test plan delivered at the end of each 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? Yes

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? Yes

If **yes**, provide the date the permission was granted. 5/7/2015

25b. If **yes**, was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy? Yes

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: More than 100,000
26b. Contractors: Not Applicable
26c. Members of the Public: More than 1,000,000
26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? Yes

27a. If **yes**, explain the First Amendment information being collected and how it is used. Charitable contribution information is needed to figure and collect the right amount of tax on form 1040 US Individual Income Tax Return and attachment Schedule A, itemized deductions.

27b. If **yes**, please check all of the following exceptions (any one of which allows the maintenance of such information) that apply:

The individual about whom the information was collected or maintained expressly authorizes its collection/maintenance (as noted in Q17). Yes

The information maintained is pertinent to and within the scope of an authorized law enforcement activity. (As noted in Q 7) No

There is a statute that expressly authorizes its collection. (Identified in Q6) Yes

27c. If **yes**, will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges? No

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
