

NOTE: The following reflects the information entered in the PIAMS website.

A. SYSTEM DESCRIPTION

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

Date of Approval: PIA ID Number: **1127**

1. What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

2. Full System Name, Acronym, and Release/Milestone (if appropriate):

IRS Nationwide Tax Forums Online, NTFO

2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

3. Identify how many individuals the system contains information on

Number of Employees: Not Applicable

Number of Contractors: Not Applicable

Members of the Public: Under 100,000

4. Responsible Parties:

NA

5. General Business Purpose of System

The IRS Nationwide Tax Forums Online (NTFO) is an innovative, web-based training program that provides professional tax information needed by tax professionals (such as CPAs, Enrolled Agents and other tax return preparers) to better serve their tax customers and to keep their accreditations up-to-date. The NTFO will provide e-learning to a larger and broader audience than can attend the forums while using less resources. The vendor will attend and film selected seminars and speakers at the annual IRS Nationwide Tax Forums to be used in the online training. All persons filmed are IRS employees who have agreed to be filmed as part of the online training. Timely tax updates and information will also be a part of the training program. The purpose of the NTFO is to provide current information a tax professional needs, as well as information on IRS procedures and processes, such as The Collection Process and IRS Notices. Each on-line seminar is approximately 50 minutes long. An IRS-contracted vendor will host the online training for those who cannot attend the conferences in person, wish to review what they have seen at a conference or prefer to learn online. The vendor will charge a nominal fee to the users who wish to earn Continuing Professional Education (CPE) credits for the training; for those users who do not wish to receive CPE credits, the access and training is at no charge. All users will access the vendor's training database through a link available at irs.gov. All required privacy notices are approved, and will be in place.

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact *Privacy and request a search) Yes

6a. If **Yes**, please indicate the date the latest PIA was approved: 04/13/2011

6b. If **Yes**, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes) Yes
 - System is undergoing Security Assessment and Authorization No
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6c. State any changes that have occurred to the system since the last PIA

(1) Internal Flow or Collection; (2) Alteration in Character of Data The NTFO now asks for Preparer Tax Identification Numbers (PTINs) from those who purchase seminars for CPE credit. The first and last name, PTIN and CPE credit data are sent to the IRS Return Preparer Office, which uploads the CPE credits to the PTIN holder's account.

7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. NA

B. DATA CATEGORIZATION

Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If **No**, what types of information does the system collect, display, store, maintain or disseminate?

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems	<u>No</u>	
Employees/Personnel/HR Systems	<u>No</u>	
Other	<u>Yes</u>	<u>Other Source:</u> CPAs, Enrolled Agents, Tax return preparers

10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	No	No	No
Tax Payer ID Number (TIN)	No	No	No
Address	Yes	Yes	No
Date of Birth	No	No	No

Additional Types of PII: Yes

<u>PII Name</u>	<u>On Public?</u>	<u>On Employee?</u>
Preparer Tax Identification Number (PTIN)	Yes	No
Email address	Yes	No

10a. What is the business purpose for collecting and using the SSN ?

If you answered **Yes** to Social Security Number (SSN) in question 10, answer **10b**, **10c**, and **10d**.

10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

Describe the PII available in the system referred to in question 10 above.

PUBLIC PII INFORMATION: The database maintains the following information on each public contact: Name, PTIN (for those public users who choose to provide it), email address, courses taken for CPE credit, and date CPE credit is obtained.

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an audit trail is not needed.

The system collects the following audit trail data items: name, preparer tax identification number (PTIN), email address, username, encrypted password, date of account registration, courses in progress for CPE credit, courses completed for CPE credit, date of completion, IRS Return Preparer Office course number.

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? No

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: No

If **Yes**, the system(s) are listed below:

No System Records found.

b. Other federal agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): No

f. Employees (such as the I-9): No

g. Other: Yes If **Yes**, specify: CPAs, Enrolled Agents, tax return preparers provide their names, PTINs and email addresses

C. PURPOSE OF COLLECTION

Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

13. What is the business need for the collection of PII in this system? Be specific.

The NTFO is an IRS-approved provider of continuing education. As a provider, NTFO is required to provide to the IRS Return Preparer Office the first and last name and the PTIN of any individual who takes a seminar for CPE credit.

D. PII USAGE

Authority: OMB M 03-22 & PVR #16, Acceptable Use

14. What is the specific use(s) of the PII?

To conduct tax administration	<u>No</u>
To provide taxpayer services	<u>No</u>
To collect demographic data	<u>No</u>
For employee purposes	<u>No</u>

Other: Yes

If other, what is the use?

NTFO is required to provide to the IRS Return Preparer Office the first and last name and the PTIN of any individual who takes a seminar for CPE credit.

E. INFORMATION DISSEMINATION

Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) Yes

15a. If yes, with whom will the information be shared? The specific parties are listed below:

	Yes/No	Who?	ISA OR MOU**?
Other federal agency (-ies)	No		
State and local agency (-ies)	No		
Third party sources	Yes	The contractor who operates the NTFO website	No
Other:	No		

** Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? Yes

17. Does the website use any means to track visitors' activity on the Internet? Yes

If yes, please indicate means:

	YES/NO	AUTHORITY
Persistent Cookies	<u>No</u>	<u></u>
Web Beacons	<u>No</u>	<u></u>
Session Cookies	<u>Yes</u>	<u></u>

Other: Yes Google Analytics

F. INDIVIDUAL CONSENT

Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? Yes

18a. If **Yes**, how is their permission granted?

When an individual creates their account on NTFO, he/she may check a box if he/she does not want to provide the PTIN, but it is made clear that by not providing the PTIN, the record of earning CPE credits cannot be uploaded to the IRS Return Preparer Office. Any individual who takes the seminar for CPE credit has the choice to complete an optional feedback form after completing the seminar. The following statement to opt out appears on the screen: "The following is an optional survey about your experience in this seminar. To proceed without taking this survey, please click the "Certificate of Completion" button above."

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Yes

19a. If **Yes**, how does the system ensure "due process"?

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

20. Did any of the PII provided to this system originate from any IRS issued forms? No

20a. If **Yes**, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If **No**, how was consent granted?

Written consent	<u>No</u>
Website Opt In or Out option	<u>Yes</u>
Published System of Records Notice in the Federal Register	<u>No</u>
Other:	<u>No</u>

G. INFORMATION PROTECTIONS

Authority: 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

21. Identify the owner and operator of the system: IRS Owned and Contractor Operated

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

22. The following people have use of the system with the level of access specified:

	Yes/No	Access Level
IRS Employees:	<u>Yes</u>	
Users		<u>No Access</u>
Managers		<u>No Access</u>
System Administrators		<u>Read Only</u>
Developers		<u>No Access</u>
Contractors:	<u>Yes</u>	
Contractor Users		<u>Read Only</u>
Contractor System Administrators		<u>Read Write</u>
Contractor Developers		<u>Read Write</u>
Other:	<u>No</u>	

If you answered yes to contractors, please answer **22a**. (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation? No

23. How is access to the PII determined and by whom?

Those with administrative privileges are the only ones with access to the PII. Contractors and one IRS employee have administrative privileges. The IRS employee only accesses the PII to upload the PTINs and CPE credits to the IRS Return Preparer Office. Access to data by a user is determined by secure login and password provided by the vendor for those users requesting CPE.

24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?

The NTFO account holder is responsible for ensuring the accuracy of the first and last name and the PTIN. When the PTIN records are uploaded to the IRS Return Preparer Office and the file rejects (due to error), the NTFO account holder is contacted via email by the one IRS employee who has administrative privileges on NTFO, and is asked to log in to the NTFO account and update/correct the error, i.e. the first name, the last name, the PTIN. Credit card information is verified through VeriSign and is transmitted to the various credit card companies via PayPal. The NTFO account holder requesting CPE credit will be required to answer a series of questions to verify course completion. Immediate feedback will be provided for review questions; a score (0 to 100%) will be immediately provided for the final examination.

25. 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

25a. 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.

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 Nationwide Tax Forums Online training application is unclassified. A request for records disposition authority for NTFO data and associated records will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for NTFO inputs, system data, outputs and system documentation will be published in IRS Document 12990, likely Records Control Schedule 11 with other records related to tax professionals and/or with Return Preparer Office assistance/recordkeeping interests in mind. The system stores the following information on each NTFO account holder: name, email, PTIN and course performance. Proposed retention is to store the information until the account holder deletes the account. The records of CPE credits should be retained for at least five years. The PTIN should remain in the NTFO database as long as the PTIN holder maintains an NTFO account and chooses to provide the PTIN.

26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

The site is hosted by Enterprise Services and Technologies, inc. (EST) who is the prime contractor responsible to IRS for development and operation of the NTFO. New Media Mill (system development) and Carpathia Hosting (system hosting) are subcontractors to EST. IRS considers the NTFO system to be low risk level, per FIPS 199. Its evaluation of the system is driven by NIST Special Publication (SP) 800-53, Recommended Security Controls for Federal Information Systems and Organizations Rev.3. Architecturally, hardware and software supporting the systems environment consists of a Windows 2008 server, telecommunications equipment and software to include: Windows 2008, IIS 6.0, Drupal 6.16, PHP 5.2.12 and MYSQL Data base 5.1.43. Application development services are provided by New Media Mill. Server hosting services are physically managed by Carpathia. Server administration responsibilities are shared duties between Carpathia and Enterprise Services & Technologies, Inc (EST). Network administration responsibilities rest with Carpathia where Carpathia's network administrators manage Cisco router and switch VLAN's particular to EST, remote services, and network monitoring. A dedicated Juniper Network Firewall is installed as the server front end to protect content and is also managed by Carpathia. Server and network service levels are a function of the Service Level Agreement (SLA) with EST and the Carpathia Recovery Time Objectives (RTO) capabilities at the hosting site. Those who opt to pay for CPE credit are transferred to an alternate web site for ecommerce (VeriSign/PayPal). User credit card and address information is not stored on the NTFO system.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

The data is stored on a secure server by Carpathia at its Dulles Vault in Dulles, VA. The first and last name and PTIN are emailed from the IRS employee's email address to an IRS employee's email address who works in the IRS Return Preparer Office. That Return Preparer Office employee uploads the data to the PTIN database.

27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? No

28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

Hardware and software supporting the systems environment consists of a Windows 2008 server, telecommunications equipment and software to include: Windows 2008, IIS 6.0, Drupal 6.16, PHP 5.2.12 and MYSQL Data base 5.1.43. Symantec anti-virus software is installed. Application development services are provided by New Media Mill. Server hosting services are physically managed by Carpathia. Server administration responsibilities are shared duties between Carpathia and Enterprise Services & Technologies, Inc (EST). Network administration responsibilities rest with Carpathia where Carpathia's network administrators manage Cisco router and switch VLAN's particular to EST, remote services, and network monitoring. A dedicated Juniper Network Firewall is installed as the server front end to protect content and is also managed by Carpathia. Server and network service levels are a function of the Service Level Agreement (SLA) with EST and the Carpathia Recovery Time Objectives (RTO) capabilities at the hosting site.

29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Not Applicable

29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (*if appropriate*)?

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?

H. PRIVACY ACT & SYSTEM OF RECORDS

Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency

30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes

31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If **YES**, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

SORNS Number

SORNS Name

34.037

Audit Trail and Security Record System

10.004

Stakeholder Relationship Management and Subject Fi

I. ANALYSIS

Authority: OMB M 03-22 & PVR #21- Privacy Risk Management

32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?

Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated)

No

Provided viable alternatives to the use of PII within the system

No

New privacy measures have been considered/implemented

No

Other:

No

32a. If **Yes** to any of the above, please describe:

NA