
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Online Payment Agreement, OPA

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.

Online Payment Agreement, OPA, 305

Next, enter the **date** of the most recent PIA. 7/10/2013 12:00:00 AM

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? No

If yes, explain what changes were made.

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

<u>No</u>	Vision & Strategy/Milestone 0
<u>No</u>	Project Initiation/Milestone 1
<u>No</u>	Domain Architecture/Milestone 2
<u>No</u>	Preliminary Design/Milestone 3
<u>No</u>	Detailed Design/Milestone 4A
<u>No</u>	System Development/Milestone 4B
<u>No</u>	System Deployment/Milestone 5
<u>Yes</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.

OPA is an Integrated Customer Communications Environment (ICCE) Web Applications (Web Apps) Web application. The application was developed in response to an increase in the number of requests for Online Payment Agreements and the limited number of resources available. Requesting and complying with a payment agreement generates questions and contacts – by phone, mail and walk in – but they don't always require human interaction. Taxpayers must be offered a way to request a payment agreement and comply with its terms – quickly, privately, and inexpensively during system hours of operation. OPA was designed to alleviate issues with the old payment agreement process and provide taxpayers with a real-time web-based application for performing the certain capabilities.

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 No 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)
- 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 SSN s (or tax identification numbers).

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

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 Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	Yes	No
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	No
No	Place of Birth	No	No	No

No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
Yes	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	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
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

If **yes**, select the types of SBU

No Other SBU Records found.

6d. Are there other types of SBU/PII used in the system? No

If **yes**, describe the other types of SBU/PII that are applicable to this system.

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

If the answer to 6f is **No**, verify the authority is correct with the system owner and then update the answer to 6f.

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.

All data items collected are for the specific business purpose of providing taxpayers that owe money to the IRS the capability of setting up an installment plan via the Web interface offered through OPA.

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

OPA restricts user input through the use of multiple mechanisms. The OPA application restricts user input through the use of a script that notifies the user if sections of the form were left blank or the input was a different type than what is acceptable for the field. OPA also prepopulates dropdown boxes (Month, Day, Year, State) for certain forms where user input is required. This adds control to the values that can be stored or processed by the system. Radio buttons or checkboxes are also used to collect user responses for application defined answers. The system also notifies the taxpayer through the use of "on screen" text examples of input restrictions.

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 **no**, explain why the system does not have a SORN?

If **other**, explain your answer.

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

SORNS Number

SORNS Name

Treas/IRS 24.030 IMF

Treas/IRS 34.037 Audit Trail and Security Records System

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

If **no**, explain.

If I don't know, explain.

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles.

System Owner (SES level or above)		Subject Matter Expert (SME)	
Name	XXX	Name	XXX
Title	XXX	Title	XXX
Phone Number	XXX	Phone Number	XXX
Email Address	XXX	Email Address	XXX

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 Data Retrieval System	Yes	08/03/2014	No	
Corporate Files Online	Yes	09/25/2013	No	

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

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).

No Organization Records found.

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

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).

No Organization Records found.

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

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).

No Organization Records found.

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

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1040	U.S. Individual Tax Return

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

If **yes**, identify the forms
No Employee Form Records found.

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

12a. Does this system disseminate SBU/PII to other IRS Systems?

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

No System Records found.

Identify the authority and for what purpose?

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

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)

No Organization Records found.

Identify the authority and for what purpose? _

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

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).

No Organization Records found.

Identify the authority and for what purpose?

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

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).

No Organization Records found.

Identify the authority and for what purpose?

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

If **no**, explain.

12e. Does this system disseminate SBU/PII to other Sources?

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.

Identify the authority and for what purpose?

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? Yes

13a. If **yes**, have you conducted a Social Media PIA? No

If **no**, Contact *Privacy for assistance with completing the Social Media PIA.

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

14a. If **yes**, briefly explain how the system uses the referenced technology.

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.

Single Factor Identity Validation

If **no**, when will the e-RA be conducted?

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?

OPA provides the taxpayer the opportunity to respond to any negative determinations. If the taxpayer does not qualify for the Online Payment Agreement, a phone number shall be provided to answer any questions

17b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):
They have the opportunity to opt out of the system

18b. If no, why not?

19. How does the system or business process ensure due process regarding information access, correction and redress?
OPA provides the taxpayer the opportunity to respond to any negative determinations. If the taxpayer does not qualify for the Online Payment Agreement, a phone number shall be provided to answer any questions.

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

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

Contractor Employees? No

Contractor Employees?	Yes/No	Access Level	Background Invest.
Contractor Users			
Contractor Managers			
Contractor Sys. Admin.			
Contractor Developers			

21a. How is access to SBU/PII determined and by whom? Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets. Once they enter shared secrets and their data matches up with the IDRS/CFOL information to ensure that the information is correct, they are eligible to use the system. This is termed successful authentication. Employees can gain access to the system to request an installment agreement (only) the same as the public. OPA is an external system only.

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.

The National Archives and Records Administration (NARA) approved disposition instructions for OPA inputs, system data, outputs and system documentation in July 2012, under Job No. N1-58-11-11. All completed OPA sessions are updated to the Master File for official recordkeeping purposes. OPA disposition instructions published as pending in IRS Document 12990, Records Control Schedule 28 for Collections, item 158 will be updated to indicate approval upon next RCS 28 update. IDRS retains logs of all access of taxpayer records. All data and audit information is sent to SAAS application. NARA approved a 7-year retention of SAAS audit data under Job No. N1-58-10-22 (approved 4/5/2011). SAAS retention requirements will be incorporated into OPA records requirements.

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.

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? 3/17/2014 12:00:00 AM

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion?

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

23.1 Describe in detail the system s audit trail. OPA will collect Management Information System (MIS) data related to the taxpayer's use of the application (e.g., how many hits encountered, how many taxpayers' successfully submitted an installment agreement and what links were followed). In addition to MIS, in the current production environment, OPA sends all of its business layer outbound responses to Security Audit and Analysis System (SAAS) through Application Messaging and Data Access Service (AMDAS) on the outbound queue. AMDAS provides a secure communication service between modernized components.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. N/A

24b. If **yes**, Is the test plan in process or completed:

If **in process**, when is the test plan scheduled for completion?

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?

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

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

If **no**, please explain which Privacy Requirements were not tested and why?

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

If **yes**, please describe the outstanding issues.

K. SBU Data Use

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

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

If **yes**, provide the date the permission was granted.

If **no**, explain why not.

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

If **no**, explain why not.

L. NUMBER AND CATEGORY OF PII RECORDS

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

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

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

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.

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). No

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) No

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?

If **yes**, explain the determination process. Consult with IRS General Legal Services to complete this section.

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

If **yes**, provide a citation and/or link to the most recent Treasury data-mining report to Congress in which your system was discussed (if applicable).

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

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.

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

If **yes**, does the system have a process in place to account for such disclosures in compliance with IRC 6103 (p) (3) (A) or Subsection (c) of the Privacy Act? Contact Disclosure to determine if an accounting is required.

30a. If **no**, accounting of Disclosures risk noted. Contact Disclosure to develop an accounting of disclosures. Explain steps taken to develop accounting of disclosures process.

30b. If **N/A**, explain the Exemption and/or Disclosure s response.

End of Report
