

Date of Approval: **April 19, 2021**

PIA ID Number: **5817**

SYSTEM DESCRIPTION

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

Photocopy Refunds Program, PHOREF

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Photocopy Refunds Program, PHOREF, # 3348

What is the approval date of the most recent PCLIA?

3/29/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Wage and Investment (W8I) Risk Committee (RC), W&I RC

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

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

Yes

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

The Photocopy Refunds Program (PHOREF) application was designed to assist taxpayers in dealing with issues regarding the refund of fees paid by taxpayers for photocopies of their tax return forms. A photocopy user fee is the fee that is paid to the Internal Revenue Service (IRS) for providing a taxpayer with a copy of their tax return. Requests are made for photocopies of tax returns. The fee is refunded to the taxpayer if the IRS later determines that it cannot provide a photocopy of the requested tax return. Refunds are generally issued weekly. Taxpayers may request a copy of their tax return to be disclosed to a third party. The request, or consent, must be in the form of a written document and signed and dated by the taxpayer who filed the return. The IRS centers process these written requests under the provisions of the Internal Revenue Code (IRC) Section 6103, Confidentiality and Disclosure of Returns and Return Information. PHOREF provides employees in the Return and Income Verification Services (RAIVS) unit the ability to issue photocopy fee refunds by inputting data pertinent to each individual case. The data entered is Social Security Number (SSN), name, address, refund amount, refund date, caseworker's Integrated Data Retrieval System (IDRS) number, and appropriate remarks regarding the case.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e. last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Interfaces with external entities that require the SSN

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

The Photo Refund 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. The 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.

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 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 PHOREF system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Protected Information Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

Are there other types of SBU/PII used in the system?

No

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The IRS campuses process these written requests under the provisions of the Internal Revenue Code (IRC) Section 6103, Confidentiality and Disclosure of Returns and Return Information. PHOREF provides employees in the Return and Income Verification Services (RAIVS) unit the ability to issue photocopy fee refunds by inputting data pertinent to each individual case. The data entered is Social Security Number (SSN), name, address, refund amount, refund date, caseworker's Integrated Data Retrieval System (IDRS) number, and appropriate remarks regarding the case.

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

The IRS campuses process these written requests under the provisions of the Internal Revenue Code (IRC) Section 6103, Confidentiality and Disclosure of Returns and Return Information. PHOREF provides employees in the Return and Income Verification Services (RAIVS) unit the ability to issue photocopy fee refunds by inputting data pertinent to each individual case. The data that PHOREF receives is from internal IRS systems which are deemed reliable and the data is validated for accuracy by the system sending the data.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 22.054 Subsidiary Accounting Files

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Integrated Data Retrieval System (IDRS)

Current PCLIA: Yes

Approval Date: 10/1/2018

SA&A: Yes

ATO/IATO Date: 1/17/2018

Does the system receive SBU/PII from other federal agency or agencies?

No

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

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 4506

Form Name: Copy of Tax Return

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

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

No

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

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).

Organization Name: Financial Management Services (FMS)

Transmission Method: electronic

ISA/MOU: Yes

Identify the authority.

The authority is IRC 6103(h)

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the Internal Revenue Service deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

For what purpose?

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

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

No

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

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

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

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax returns and the instructions. The other systems the application is interconnected to or shares information with uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided pursuant to 5 USC.

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

Yes

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

PHOREF does not directly provide individuals the opportunity to decline from providing information and/or from consenting to a particular use of the information. Any individual information is received from a system that provides employees with notice and rights to consent and/or amend, as needed. Notice, consent and due process are provided through such communications as the Privacy Act notification.

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

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax returns and the instructions. Notice, consent and due process are provided pursuant to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).

IRS Owned and Operated

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

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Read Only

Developers: Read Only

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

A potential user will request access via the Online OL5081 system. This request has to be approved by the potential user's manager based on a user's position and need-to-know.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

PHOREF data is approved for destruction 6 years, 3 months after the fiscal year in which the refund was issued (Job No. N1-58-09-71). This data disposition, along with retention instructions for PHOREF inputs, outputs and system documentation, is published in IRS Records Control Schedule (RCS) Document 12990 under RCS 29 for Tax Administration - Wage and Investment Records, item 428.

SA&A OR ASCA

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

Yes

What date was it completed?

9/1/2018

Describe the system's audit trail.

The audit trail is maintained by Information Technology (IT) and access is granted through the Online Services GetServices. IT maintains records of individuals who have access to the shared server folder. Photocopy Refunds Program is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The results from the Federal Information Security Management Act Annual Security Control Assessment (FISMA) Testing and Results are stored in Treasury Financial Manuals / SharePoint (TFIMS)/DocIT. The results are stored in DocIT and transmittal checklist is provided.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

The results from the Federal Information Security Management Act Annual Security Control Assessment Testing and Results are stored in Treasury Financial Manuals / SharePoint /DocIT. The results are stored in DocIT and transmittal checklist is provided.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

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

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax or Privacy Act consent?

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.

Yes