

Date of Approval: **February 05, 2021**

PIA ID Number: **5853**

SYSTEM DESCRIPTION

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

Planning and Programs Inventory Tracking System, PITS

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?

Planning and Programs Inventory Tracking System, PITS

What is the approval date of the most recent PCLIA?

2/22/2018

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.

Tax Exempt and Government Entities Executive Steering Committee

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?

No

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.

Planning and Programs Inventory Tracking System (PITS) is a database used to capture the historical snapshot of Employee Plans Exam Inventory. Employer Identification Number and Tax Account is taken from the Returns Inventory and Classification System (RICS) that allows Employee Plans to produce Exam Inventory Reports, Vulnerability Reports, and Trending Reports. RICS does not retain the history of records, PITS allows the full snapshot to be retained for historical trending and analysis.

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:

When there is no reasonable alternative means for meeting business requirements.

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

There is no alternative to the use of the SSN's and EIN's. The SSN's and EIN's are significant parts of the data being processed. The PITS system requires the use of EIN's and SSN's because no other identifier can be used to uniquely identify a taxpayer for intergovernmental communications.

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's and EIN's. The SSN's and EIN's are significant parts of the data being processed. The PITS system requires the use of EIN's and SSN's because no other identifier can be used to uniquely identify a taxpayer for intergovernmental communications. There is no known mitigation strategy planned to eliminate the use of SSNs/EINs for the system. The SSN and EIN is required for the use of this system.

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
Standard Employee Identifier (SEID)
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:

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.

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)

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.

SBU/PII is limited to that which is relevant to identify the specific pension plan in PITS. EIN's and SSN's are used for purposes of identification for the records in PITS. The Standard Employee Identifier (SEID) are used to identify the Tax Examiner, Agent or Manager who accessed the database.

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

Data is taken directly from the Returns Inventory and Classification System (RICS) which has its own verification process for data accuracy, timeliness, and completeness; therefore, PITS assumes that the data is accurate, timely, and complete when it is provided by RICS.

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 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records

IRS 24.046 Customer Account Data Engine Business Master File

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: Returns Inventory and Classification System (RICS)

Current PCLIA: Yes

Approval Date: 7/10/2020

SA&A: Yes

ATO/IATO Date: 12/13/2019

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?

No

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

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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 PITS database receives its information directly from RICS. Collection of information from the RICS database is necessary in order to keep track of pension plan audits of the Form 5500. Notice is provided in the instructions of the 5500 Form. This form is required to be filed under section 6058(a). Section 6109 requires you to provide your identification number. The instructions have a Disclosure, Privacy Act, and Paperwork Reduction Act Notice statement in the Form instructions.

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

No

Why not?

The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections."

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

PITS obtains its information from the RICS and no modifications are made to the raw data. The front end of PITS is located on the users workstations and each user must obtain permission to access the back end of the database located on the server folder to be able to receive the file from RICS to import into the PITS database. Access to the server folder is approved by the System Administrator and controlled/maintained by Information Technology (IT) through the Online Services (OS) GetServices system.

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 Write

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

The front end of the PITS database is located on the users workstation and each user must have a business need to have access to the database. Access to the back end of the database is located on a server folder which contains the files to be imported each month is approved by the System Administrator and controlled/maintained by Information Technology (IT) through the OS Get Services system.

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.

All records housed in the system will be erased or purged from the system in accordance with approved retention periods. Any records generated by the system will be managed according to requirements Document 12990, Records Control Schedule 24 item number 5 and will be destroyed 5 years after the end of the fiscal year in coordination with the IRS Records and Information Management Program and IRS Records Officer.

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

No

Describe the system's audit trail.

The audit trail is maintained by Information Technology (IT). Users are granted access by completing a ticket through the OS GetService. IT maintains records of individuals who have access to the shared server folder. Individuals are removed from the shared server folder when access is no longer needed.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

This is an internally created Access database that did not follow an IT or Business System Planning (BSP) path in development. The Business System Planning (BSP) office is investigating a potential enterprise solution.

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: Not Applicable

Other: Yes

Identify the category of records and the number of corresponding records (to the nearest 10,000).

1,000,000 Employee Plan Pension Examinations

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?

No