

Date of Approval: **July 08, 2022**

PIA ID Number: **7016**

SYSTEM DESCRIPTION

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

Return Transaction File OnLine, RTFOL

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?

Return Transaction File Online, RTFOL, #1759, MS4B

What is the approval date of the most recent PCLIA?

10/24/2016

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.

Corporate Data Domain Governance Board (CPDGB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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.

Individual Return Transaction File On-Line Processing (IRTFOL) is part of the Standard Corporate Files On-Line (CFOL) system and is used primarily to display tax return information on individual taxpayers. This system stores records in an International Business Machine (IBM) file and uses Customer Information Control System (CICS) as a transaction processor. Access to IRTFOL is through the IRTFOL maintained CICS command codes Returns Transaction View, Return Transaction File Copy, and Return for Taxpayer. Business Return Transaction File On-Line (BRTFOL) provides on-line transactional access to Business Return Transaction file. These files are accessed via BRTFOL maintained CICS command code BRTVU. Benefits to IRS: Tax analysts, tax researchers, and auditors use the command codes for their day-to-day work. This involves researching the tax return information in the system. The IRTFOL/BRTFOL data is provided to compliance, correspondence, return preparers and transcript delivery system.

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

Legal/statutory basis (e.g., where collection is expressly required by statute)

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

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

The RTFOL 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. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The RTFOL 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.

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
Phone Numbers
E-mail Address
Date of Birth
Place of Birth
Protection Personal Identification Numbers (IP PIN)
Certificate or License Numbers
Vehicle Identifiers
Financial Account Numbers
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:

Proprietary data Business information that does not belong to the IRS.

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?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Identification Number, Company name, Phone Number, spouse's name, spouse's phone number, spouse's SSN, Bank Routing number, Bank Account Number, Beneficiary's Identification Number, Beneficiary's address, Business Partner's name, Business partner's Address, Partnership Identifying number, Bank Name, Bank Address, Date of Death, Citizenship indicators.

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.

This command code displays tax returns at the request of field users researching various tax issues. The retrieved data is used to do tax research related to audits. All filed information is of potential interest. Some PII is used as the key to identify the requested return. The SSN/Individual Taxpayer Identification Number are used to retrieve the information for a specific taxpayer.

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

No verification of the PII data elements is done through the RTFOL programs. RTFOL only reads the data on the CFOL files. Verification is done by the system supplying the data to RTFOL (Generalized Mainline Framework, Individual Master File (IMF), Business Master File (BMF)).

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 24.046 Customer Account Data Engine Business Master File

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 34.037 Audit Trail and Security Records

IRS 22.062 Electronic Filing 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: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 1/12/2022

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 3/9/2022

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: 1040
Form Name: U.S. Individual Income Tax Return

Form Number: 1040 Schedule A
Form Name: Itemized Deductions

Form Number: 1040-SS PR
Form Name: U.S. Self-Employment Tax Return (Including the Refundable Child Tax Credit for Bona Fide Residents)

Form Number: 1040EZ
Form Name: Individual Returns EZ

Form Number: 1040-NR
Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: 1040-NR-EZ

Form Name: U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Form Number: 1040 Schedule D

Form Name: Capital Gains and Losses

Form Number: 1040 Schedule E

Form Name: Supplemental Income and Loss

Form Number: 1040 Schedule F

Form Name: Profit or Loss From Farming

Form Number: 1040 Schedule H

Form Name: Household Employment Taxes

Form Number: 1040 Schedule SE

Form Name: Self-Employment Tax

Form Number: 1040 Schedule R

Form Name: Credit for the Elderly or the Disabled

Form Number: 1040 Schedule J

Form Name: Income Averaging for Farmers and Fishermen

Form Number: 1040 Schedule EIC

Form Name: Earned Income Credit

Form Number: Form 8959

Form Name: Additional Medicare Tax

Form Number: Form 2555

Form Name: Foreign Earned Income

Form Number: Form 1116

Form Name: Foreign Tax Credit

Form Number: Form 2441

Form Name: Child and Dependent Care Expenses

Form Number: Form 4952

Form Name: Investment Interest Expense Deduction

Form Number: Form 3800

Form Name: General Business Credits

Form Number: Form 8889

Form Name: Health Savings Accounts (HSAs)

Form Number: Form 4137
Form Name: Social Security and Medicare Tax on Unreported Tip Income

Form Number: Form 4684
Form Name: Casualties and Thefts

Form Number: Form 4797
Form Name: Sale of Business/Property

Form Number: Form 4835
Form Name: Farm Rental Income and Expenses

Form Number: Form 4972
Form Name: Tax on Lump-Sum Distributions

Form Number: Form 5329
Form Name: Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts

Form Number: Form 6251
Form Name: Alternative Minimum Tax-Individuals

Form Number: Form 8615
Form Name: Tax for Certain Children Who Have Unearned Income

Form Number: Form 8839
Form Name: Qualified Adoption Expenses

Form Number: Form 8853
Form Name: Archer MSAs and Long-Term Care Insurance Contracts

Form Number: Form 8863
Form Name: Education Credits (American Opportunity and Lifetime Learning Credits)

Form Number: Form 6198
Form Name: At Risk Limitations

Form Number: Form 4136
Form Name: Credit for Federal Tax Paid on Fuels

Form Number: Form 8919
Form Name: Uncollected Social Security and Medicare Tax on Wages

Form Number: Form 8959
Form Name: Spouse Domestic Partner

Form Number: Form 8960
Form Name: Net Investment Income Tax-Individuals, Estates, and Trusts

Form Number: Form 8910
Form Name: Alternate Motor Vehicle Credit

Form Number: Form 8586
Form Name: Low Income Housing Credit

Form Number: Form 8606
Form Name: Non Deductible IRA's

Form Number: Form 8814
Form Name: Parents' Election To Report Child's Interest and Dividends

Form Number: Form 5405
Form Name: Repayment of the First-Time Homebuyer Credit

Form Number: Form 8917
Form Name: Tuition and Fees Deduction

Form Number: Form 8941
Form Name: Credit for Small Employer Health Insurance Premiums

Form Number: Form 8867
Form Name: Paid Preparer's Due Diligence Checklist

Form Number: Form 8834
Form Name: Qualified Electric Vehicle Credit

Form Number: Form 8936
Form Name: Qualified Plug-in Electric Drive Motor Vehicle Credit

Form Number: Form 8888
Form Name: Allocation of Refund (Including Savings Bond Purchases)

Form Number: F11-C
Form Name: Occupational Tax and Registration Return for Wagering

Form Number: Form 706
Form Name: United States Estate (and Generation-Skipping Transfer) Tax Return

Form Number: Form 706GS(D)
Form Name: Generation-Skipping Transfer Tax Return For Distributions

Form Number: Form 706 GS(T)
Form Name: Estate Tax Return GS(T)

Form Number: Form 706 NA
Form Name: Estate Tax Return NA

Form Number: Form 709
Form Name: Gift Tax Return

Form Number: Form 720
Form Name: Quarterly Federal Excise Tax Return

Form Number: Form 730
Form Name: Monthly Tax Return for Wages

Form Number: Form 940
Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: Form 940 EZ
Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: Form 941
Form Name: Employer's Quarterly Federal Tax Return

Form Number: Form 943
Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: Form 944
Form Name: Employer's Annual Federal Tax Return

Form Number: Form 945
Form Name: Annual Return of Withheld Federal Income Tax

Form Number: Form 990
Form Name: Return of Organization Exempt from Income Tax

Form Number: Form 990 C
Form Name: Farmers' Cooperative Association Income Tax Return

Form Number: Form 990 EZ
Form Name: Short Form Return of Organization Exempt From Income Tax

Form Number: Form 990 PF
Form Name: Return of Private Foundation

Form Number: Form 990 T
Form Name: Exempt Organization Business Income Tax Return

Form Number: Form 1041
Form Name: US Income Tax Returns for Estates and Trusts

Form Number: Form 1041 A
Form Name: U.S. Information Return Trust Accumulation of Charitable Amounts

Form Number: Form 1041 QFT
Form Name: U.S. Income Tax Return for Qualified Funeral Trusts

Form Number: Form 1042
Form Name: Annual withholding of Tax return for US income for Foreign Persons

Form Number: Form 1065
Form Name: US Return of Partnership Income

Form Number: Form 1120
Form Name: US Corporation Income Tax Return

Form Number: Form 1120-A
Form Name: U.S. Corporation Short-Form Income Tax Return

Form Number: Form 1120-C
Form Name: U.S. Income Tax Return for Cooperative Associations

Form Number: Form 1120-F
Form Name: U.S. Income Tax Return for Qualified Funeral Trusts

Form Number: Form 1120-FSC
Form Name: U.S. Income Tax Return of a Foreign Sales Corporation

Form Number: Form 1120-H
Form Name: U.S. Income Tax Return for Homeowners Associations

Form Number: Form 1120-L
Form Name: U.S. Life Insurance Company Income Tax Return

Form Number: Form 1120-ND
Form Name: Return for Nuclear Decommissioning Funds and Certain Related Persons

Form Number: Form 1120-PC
Form Name: U.S. Property and Casualty Insurance Company Income Tax Return

Form Number: Form 1120-POL
Form Name: U.S. Income Tax Return for Certain Political Organizations

Form Number: Form 1120-REIT
Form Name: U.S. Income Tax Return for Real Estate Investment Trusts

Form Number: Form 965
Form Name: Inclusion of Deferred Foreign Income Upon Transition to Participation Exemption System

Form Number: Form 1066
Form Name: U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return

Form Number: Form 1139
Form Name: Corporation Application for Tentative Refund

Form Number: Form 2290
Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: Form 3520
Form Name: Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts

Form Number: Form 4720
Form Name: Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

Form Number: Form 5227
Form Name: Split-Interest Trust Information Return

Form Number: Form 5330
Form Name: Return of Excise Taxes Related to Employee Benefit Plans

Form Number: Form 6252
Form Name: Installment Sale Income

Form Number: Form 8038
Form Name: Information Return for Tax-Exempt Private Activity Bond Issues

Form Number: Form 8328
Form Name: Carryforward Election of Unused Private Activity Bond Volume Cap

Form Number: Form 8703
Form Name: Annual Certification of a Residential Rental Project

Form Number: Form 8752
Form Name: Required Payment or Refund Under Section 7519

Form Number: Form 8804
Form Name: Annual Return for Partnership Withholding Tax (Section 1446)

Form Number: Form 8913
Form Name: Credit for Federal Telephone Excise Tax Paid

Form Number: Form 8949
Form Name: Sales and Other Dispositions of Capital Assets

Form Number: Form 8978
Form Name: Partner's Additional Reporting Year Tax

Form Number: Form 8996
Form Name: Qualified Opportunity Fund

Form Number: Form 8997

Form Name: Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

Form Number: Form 8958

Form Name: Allocation of Tax Amounts Between Certain Individuals in Community Property States

Form Number: Form 8962

Form Name: Premium Tax Credit (PTC)

Form Number: Form 8965

Form Name: Health Coverage Exemptions

Form Number: Form 9000

Form Name: Alternative Media Preference

Form Number: Form 8871

Form Name: Political Organization Notice of Section 527 Status

Form Number: Form 8872

Form Name: Political Organization Report of Contributions and Expenditures

Form Number: Form 13195

Form Name: 941/943/944/945/CT-1 Correspondence Action Sheet

Form Number: Form 11-C

Form Name: Occupational Tax and Registration Return for Wagering

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?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 1/12/2022

System Name: Standard CFOL Access Protocol (SCAP)
Current PCLIA: Yes
Approval Date: 4/12/2022
SA&A: No

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 3/9/2022

System Name: Standard CFOL Overnight Processing (SCOP)
Current PCLIA: Yes
Approval Date: 9/11/2019
SA&A: No

System Name: Integrated Data Retrieval System (IDRS)
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 3/21/2022

Identify the authority.

PII for federal tax administration is generally IRC Sections 6001, 6011, 6012e(a).

For what purpose?

SSN for tax returns and return information is IRC Section 6109. The purpose is for tax administration activities.

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

No

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?

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.

Notice is provided to individuals by other Internal Revenue Service (IRS) applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection.

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

No

Why not?

This system does not collect any information directly from taxpayers. All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems. Information from the tax returns is subsequently shared from the other applications to this system. The tax return form provides taxpayers information regarding the opportunity to decline or consent to providing the information.

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

This system is not a repository of taxpayer information. RTFOL passes data that is submitted directly to the IRS through other IRS applications. This System does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due Process is provided 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 Only

Managers: Read Only

System Administrators: Read Only

Developers: Read Write

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

Users must apply for access via the Online OL5081 system. Management and security must then approve the request. The Security and Communications System (SACS) then enforces these access permissions. Developers needing write access to the files must also apply through the OL5081 system and be granted Resource Allocation Control File access.

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.

RTFOL data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs, and documentation. These disposition instructions are published in IRS Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85.

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?

Yes

Describe the system's audit trail.

Security Audit and Analysis System (SAAS) enables users to analyze and report on audit log data for RTFOL application. All audit trail records generated from RTFOL are available for review and analysis in the SAAS Data Warehouse by authorized users. RTFOL audit data is transmitted directly to SAAS via Application Messaging and Data Access Service infrastructure system. SAAS collects, stores, and reports audit trail data for the investigation of instances of Unauthorized Access violations against IRS applications. The audit trail consists of a standardized record and is flexible to capture all events of audit interest. SAAS can be accessed only through the IRS Intranet.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

No

When is the test plan scheduled for completion?

10/18/2019

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?

RTFOL is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system -- General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

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: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 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?

No