Date of Approval: **April 12, 2022**

PIA ID Number: **6903**

SYSTEM DESCRIPTION

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

Standard CFOL Access Protocol, SCAP

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?

Standard CFOL Access Protocol, SCAP #4008, MS4B

What is the approval date of the most recent PCLIA?

5/29/2018

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.

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.

Standard Corporate Files On-Line (CFOL) Access Protocol (SCAP) is a real-time application that was developed to standardize CFOL access and formats for the Integrated Customer Communications Environment Interactive Processor (ICCE IP), Inventory Delivery System (IDS), Transcript Delivery System (TDS), Integrated Case Processing (ICP) and Automated Collection System (ACS) customers. This is accomplished by retrieving data from Corporate Files On Line (CFOL) databases and converting it to character format to be used by a number of IRS projects: BMF (Business Master File), BRTF (Business Returns Transaction File), CAF (Centralized Authorization File), IMF (Individual Master File), IRMF (Information Returns Master File), IRPTR (Information Returns Processing Transcript Request File), IRTF (Individual Returns Transaction File), NAP (National Account Profile), and Refund Research (Paper Refund File). The data on the CFOL files reside in a variety of formats, including packed decimal and 7074. IDS and ACS access SCAP using Standard CFOL Overnight Processing (SCOP), while Integrated Customer Communications Environment Interactive Processor (ICCE IP), Transcript Delivery System (TDS), and Integrated Case Processing (ICP) accesses SCAP directly. SCAP's Audit trail functionality is provided by the host platform (e.g., Integrated Data Retrieval System (IDRS).

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)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Another compelling reason for collecting the SSN

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

The SCAP 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 Cir 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.

Employer Identification Number

Other Taxpayer 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
Phone Numbers
E-mail Address
Date of Birth
Financial Account Numbers

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?

Yes

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

Spouse's Name, Dependent's Name, Filing Status, Spouse's Address, Spouse's Phone Number, Designee's Phone Number, Spouse's SSN, Bank Routing Number, Bank Account Number, Fiduciary's Name, Fiduciary's Address, Beneficiary's Identification Number, Beneficiary's Address, Business Partner's Name, Business Partner's Address, Partnership Identifying Number, Bank Name, Spouse's Phone Number, Date of Death, Current Tax Return Info, Previous Tax Return Info, 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.

SCAP does not collect or store any PII information. SCAP is only retrieving and transporting data from existing Corporate Files OnLine (CFOL) files residing on the General Support System (GSS-21) Masterfile Mainframes for use by downstream applications. Various IRS Application Development projects used by Wage & Investment (W&I) and Small Business & Self Employed (SB/SE) use the SCAP command code provided with the Social Security Number/Taxpayer Identification Number/Employee Identification Number (SSN/TIN/EIN) to retrieve the information for specific taxpayers.

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

No verification of the PII data elements is done through the SCAP programs. SCAP only reads the data on the CFOL files. The data that SCAP receives, is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA.

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 34.037   Audit Trail and Security Records

IRS 24.030   Customer Account Data Engine Individual 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: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 11/18/2021

System Name: Information Returns Processing (IRP)
Current PCLIA: Yes
Approval Date: 3/16/2020
SA&A: No

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 9/22/2021

System Name: National Account Profile (NAP)
Current PCLIA: Yes
Approval Date: 4/20/2021
SA&A: No

System Name: Returns Transaction File On-line (RTFOL)
Current PCLIA: Yes
Approval Date: 8/19/2019
SA&A: No

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: 1099 (Family)
Form Name: US Information Return

Form Number: CTI
Form Name: Employers Annual Railroad Retirement Tax Return

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

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

Form Number: 940 (Family)
Form Name: Employers Annual Federal Unemployment Tax Return

Form Number: 941
Form Name: Employers Annual Federal Tax Return for Agricultural Employees

Form Number: 943
Form Name: Employers Annual Federal Tax Return for Agricultural Employees

Form Number: 944
Form Name: Employers Annual Federal Employment Tax Return

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

Form Number: 990 (Family)
Form Name: Return of Organization Exempt for Income Tax

Form Number: 1042
Form Name: Annual Withholding Return for US Source Income of Foreign Persons

Form Number: 1066
Form Name: Real Estate Mortgage Conduit Income Tax Return

Form Number: 1120 (Family)
Form Name: US Corporation Income Tax Return

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

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

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

Form Number: 5337
Form Name: Return of Initial Excise Taxes Related to Employee Benefit Plans

Form Number: 8038 (Family)
Form Name: Information Return for Tax Exempt Private Activity Bond Issues

Form Number: 8703
Form Name: Annual Certification of Residential Rental Property

Form Number: 8752
Form Name: US Withholding Tax Return for Disposition by Foreign Persons of US Real Property Interests

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

Form Number: 8871
Form Name: Political Organization Notice of Section 527

Form Number: 1040 (Family)
Form Name: US Individual Income Tax Return

Form Number: 706 (Family)
Form Name: US Estate Tax Return

Form Number: 709 (Family)
Form Name: US Gift Tax Return

Form Number: 1041 (Family)
Form Name: US Income Tax Return (For Estates and Trusts)

Form Number: 1065 (Family)
Form Name: US Return of Partnership Income

Form Number: 3520 (Family)
Form Name: Annual Return to Report Transactions with Foreign Trusts

Form Number: 4720 (Family)
Form Name: Return of Certain Excise Taxes

Form Number: 8288 (Family)
Form Name: US Withholding Tax Return for Disposition by Foreign Persons of US Real Property Interests

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: Automated Collection System
Current PCLIA: Yes
Approval Date: 10/1/2021
SA&A: Yes
ATO/IATO Date: 12/1/2021

System Name: Tax Exempt/Government Entities Reporting and Electronic Examination System
Current PCLIA: No
SA&A: No

System Name: Examiners Desktop Support System
Current PCLIA: No
SA&A: No

System Name: National Research Program
Current PCLIA: Yes
Approval Date: 5/11/2020
SA&A: Yes
ATO/IATO Date: 3/25/2019

System Name: Auto Transcripts Program
Current PCLIA: No
SA&A: No

System Name: Taxpayer Delinquent Investigation
Current PCLIA: No
SA&A: No

System Name: Filing & Payment Compliance
Current PCLIA: No
SA&A: No

System Name: Taxpayer Advocate Service Integrated System
Current PCLIA: Yes
Approval Date: 6/5/2017
SA&A: Yes
ATO/IATO Date: 3/4/2020

System Name: United States Residency Certification
Current PCLIA: Yes
Approval Date: 3/11/2019
SA&A: Yes
ATO/IATO Date: 4/25/2019

System Name: Common Business Services
Current PCLIA: Yes
Approval Date: 8/23/2019
SA&A: Yes
ATO/IATO Date: 8/15/2016

System Name: Integrated Customer Contact Environment
Current PCLIA: Yes
Approval Date: 4/28/2019
SA&A: Yes
ATO/IATO Date: 6/27/2018

System Name: Inventory Delivery System
Current PCLIA: Yes
Approval Date: 11/22/2019
SA&A: Yes
ATO/IATO Date: 11/1/2015

System Name: Automated Offer in Compromise
Current PCLIA: Yes
Approval Date: 5/3/2021
SA&A: Yes
ATO/IATO Date: 11/12/2020

System Name: Report Generation System
Current PCLIA: Yes
Approval Date: 3/29/2018
SA&A: Yes
ATO/IATO Date: 4/16/2019

System Name: Automated Trust Fund Recovery System
Current PCLIA: Yes
Approval Date: 1/27/2020
SA&A: Yes
ATO/IATO Date: 7/2/2018

System Name: Reasonable Cause Abatement
Current PCLIA: No
SA&A: No

System Name: Locator Services System
Current PCLIA: Yes
Approval Date: 3/30/2021
SA&A: Yes
ATO/IATO Date: 11/26/2019

System Name: Internet Customer Account Services
Current PCLIA: No
SA&A: No

System Name: Undeliverable Mail System
Current PCLIA: No
SA&A: No

System Name: State Licensing Initiative
Current PCLIA: No
SA&A: No

System Name: Automated Substitute for Return
Current PCLIA: Yes
Approval Date: 12/6/2016
SA&A: Yes
ATO/IATO Date: 7/15/2019

System Name: Automated Computational Tool
Current PCLIA: No
SA&A: No

System Name: Automated Underreporter
Current PCLIA: Yes
Approval Date: 6/12/2019
SA&A: Yes
ATO/IATO Date: 11/1/2018

System Name: Account Management Systems
Current PCLIA: Yes
Approval Date: 10/18/2018
SA&A: Yes
ATO/IATO Date: 3/16/2020

System Name: Transcript Delivery System
Current PCLIA: No
SA&A: No

Identify the authority.

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a) 2) SSN for tax returns and return information is Internal Revenue Code Section 6109.

For what purpose?

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 IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due Process is provided pursuant to 5 United States Code (USC).

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 provided by 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. SCAP 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 Only

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

Employees request access to SCAP by submitting a BEARS which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits a BEARS request to remove their access to the 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.

SCAP does not keep or retain any data since it is a transport system only, there are no SCAP files to place a retention on. Data retention is accomplished and is the responsibility of the upstream system that create and maintain the CFOL files. The data SCAP provides is transitory in nature and exists in the SCAP system only for the duration of the CICS transaction (request) from the downstream application. GRS 5.2 Item 010-Transitory records- Destroy when no longer needed for business use.

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.

Individual users cannot be profiled for the SCAP Command Code. Only devices that have been defined as Multi-Functional Equipment (MFE) are profiled for SCAP. The SCAP D Command Code is registered/configured on the Security and Communications System (SACS) as a Multi-Functional Equipment (MFE) command code. The Computing Center's data communication staff for the SACS system must update the fileserver(device) Terminal Vector Record to identify the device as an MFE type. SCAP responses may consist of several blocks of data so the system must be configured to allow multiple blocks of data. Enterprise Operations (EOPS) is responsible for maintaining the infrastructure for the SCAP applications. Audit trail functionality is provided by the host platform (e.g., Integrated Data Retrieval System (IDRS)). SCAP updates the following fields in the government trailer record provided by IDRS -- Project ID, Code Storage Terminal Table (CSTT) Update Ind,

IDRS Hit No Hit Ind, Processing Error Type, Format Ind, Command Cd, Command Cd Definer, Taxpayer Identification Number (TIN), TIN Type, Master File Transaction (MFT) Code, Tax Period and Error Cd. SCAP is an application that is accessed through other applications. Those applications are responsible for ensuring an appropriate audit trail is maintained. No SCAP Data is held or modified.

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?

9/9/2022

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?

SCAP is a non-fisma reportable system. It relies on National Institute of Standards and Technology (NIST) 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