

NOTE: The following reflects the information entered in the PIAMS website.

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## A. SYSTEM DESCRIPTION

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Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

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Date of Approval: February 11, 2015

PIA ID Number: **928**

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1. What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

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2. Full System Name, Acronym, and Release/Milestone (if appropriate):

Service Center Recognition Image Processing, (SCRIPS)

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2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

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3. Identify how many individuals the system contains information on

Number of Employees: Under 50,000

Number of Contractors: Under 5,000

Members of the Public: Over 1,000,000

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## 4. Responsible Parties:

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N/A

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## 5. General Business Purpose of System

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SCRIPS is a mission critical system utilizing high-speed scanning and digital imaging technology in processing tax documents. The SCRIPS system provides an integrated suite of hardware and software components that improves current Optical Character Recognition (OCR) tax form handling capabilities for the Internal Revenue Service (IRS).

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact \*Privacy and request a search) Yes

6a. If **Yes**, please indicate the date the latest PIA was approved: 11/18/2009 12:00:00 AM

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6b. If **Yes**, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes) No
  - System is undergoing Security Assessment and Authorization Yes
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6c. State any changes that have occurred to the system since the last PIA

Installing new EA approved high speed BancTech scanners Some forms have been added and updated in C and C+ +

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7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. Project ID 2255; E-300: 015-45-01-14-01-2223-00

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## B. DATA CATEGORIZATION

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Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If **No**, what types of information does the system collect, display, store, maintain or disseminate?

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems Yes  
Employees/Personnel/HR Systems Yes

Other Source: \_\_\_\_\_

Other No

10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

| TYPE OF PII                  | Collected? | On Public? | On IRS Employees or Contractors? |
|------------------------------|------------|------------|----------------------------------|
| Name                         | Yes        | No         | No                               |
| Social Security Number (SSN) | Yes        | No         | No                               |
| Tax Payer ID Number (TIN)    | Yes        | No         | No                               |
| Address                      | Yes        | No         | No                               |
| Date of Birth                | No         | No         | No                               |

**Additional Types of PII:** No

No Other PII Records found.

10a. What is the business purpose for collecting and using the SSN ?

The images are archived and later retrieved for research purposes, and in resolving tax liability issues.

If you answered **Yes** to Social Security Number (SSN) in question 10, answer **10b**, **10c**, and **10d**.

10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

Internal Revenue Code (IRC) 6103

10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

IRS and Congress have not provided for an alternative means to identify taxpayers.

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

There is no planned mitigation strategy for the SCRIPS application.

Describe the PII available in the system referred to in question 10 above.

Individual taxpayer Entity Business taxpayer Entity Money amounts Account numbers Employee Social Security number (SSN) Employee Name

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an audit trail is not needed.

Logon/Logoff to system Change password Notations as to whether a file has been opened Creation or Modification of user accounts All administrator actions

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? Yes

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: Yes

If **Yes**, the system(s) are listed below:

| <u>System Name</u>                                   | <u>Current PIA?</u> | <u>PIA Approval Date</u> | <u>SA &amp; A?</u> | <u>Authorization Date</u> |
|--|---------------------|--------------------------|--------------------|---------------------------|
| Data Validation (DV)                                 | No                  |                          | No                 |                           |
| Integrated Data Retrieval System (IDRS)              | Yes                 | 07/12/2014               | Yes                | 07/12/2014                |
| Quality Review (QR)                                  | No                  | 07/12/2014               | No                 | 07/12/2014                |
| Original Entry (OE),                                 | No                  | 07/12/2014               | No                 | 07/12/2014                |
| Enhanced Entity Index File (E-EIF)                   | No                  | 07/12/2014               | No                 | 07/12/2014                |
| Statistics of Income (SOI)                           | Yes                 | 03/07/2014               | No                 | 07/12/2014                |
| Batch Block Tracking System (BBTS)                   | No                  | 03/07/2014               | No                 | 07/12/2014                |
| Service-Wide Employment Tax Research System (SWETRS) | No                  | 03/07/2014               | No                 | 07/12/2014                |
| Document Edit Validation (DED):                      | No                  | 03/07/2014               | No                 | 07/12/2014                |
| SCRIPS Database                                      | No                  | 03/07/2014               | No                 | 07/12/2014                |

b. Other federal agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): Yes

f. Employees (such as the I-9): Yes

g. Other: No If **Yes**, specify:

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**C. PURPOSE OF COLLECTION**

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Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

13. What is the business need for the collection of PII in this system? Be specific.

SCRIPS scans and processes tax-related forms, therefore the PII contained within the forms must be contained within SCRIPS to ensure proper tax form processing.

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**D. PII USAGE**

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Authority: OMB M 03-22 & PVR #16, Acceptable Use

14. What is the specific use(s) of the PII?

|                               |     |
|-------------------------------|-----|
| To conduct tax administration | Yes |
| To provide taxpayer services  | Yes |
| To collect demographic data   | No  |
| For employee purposes         | Yes |

*If other, what is the use?*

Other: No \_\_\_\_\_

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**E. INFORMATION DISSEMINATION**

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Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) No

15a. If yes, with whom will the information be shared? The specific parties are listed below:

|                               | Yes/No | Who? | ISA OR MOU**? |
|-------------------------------|--------|------|---------------|
| Other federal agency (-ies)   |        |      |               |
| State and local agency (-ies) |        |      |               |
| Third party sources           |        |      |               |
| Other:                        |        |      |               |

\*\* Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? No

17. Does the website use any means to track visitors' activity on the Internet?

If yes, please indicate means:

|                    | YES/NO | AUTHORITY |
|--------------------|--------|-----------|
| Persistent Cookies | _____  | _____     |
| Web Beacons        | _____  | _____     |
| Session Cookies    | _____  | _____     |

*If other, specify:*

Other: \_\_\_\_\_

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**F. INDIVIDUAL CONSENT**

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Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? No

18a. If **Yes**, how is their permission granted?

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19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Yes

19a. If **Yes**, how does the system ensure "due process"?

The system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

20. Did any of the PII provided to this system originate from any IRS issued forms? Yes

20a. If **Yes**, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If **No**, how was consent granted?

Written consent \_\_\_\_\_

Website Opt In or Out option \_\_\_\_\_

Published System of Records Notice in the Federal Register \_\_\_\_\_

Other: \_\_\_\_\_

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**G. INFORMATION PROTECTIONS**

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Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

21. Identify the owner and operator of the system: IRS Owned and Contractor Operated

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

22. The following people have use of the system with the level of access specified:

|                                  | <b>Yes/No</b> | <b>Access Level</b> |
|----------------------------------|---------------|---------------------|
| IRS Employees:                   | <u>Yes</u>    |                     |
| Users                            |               | <u>Read Write</u>   |
| Managers                         |               | <u>Read Write</u>   |
| System Administrators            |               | <u>Read Write</u>   |
| Developers                       |               | <u>No Access</u>    |
| Contractors:                     | <u>Yes</u>    |                     |
| Contractor Users                 |               | <u>No Access</u>    |
| Contractor System Administrators |               | <u>Read Write</u>   |
| Contractor Developers            |               | <u>Read Only</u>    |
| Other:                           | <u>No</u>     | _____               |

If you answered yes to contractors, please answer **22a**. (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

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22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation? Yes

23. How is access to the PII determined and by whom?

Employee submits Online (OL) 5081 to request a login to SCRIPS. Managerial approval is required in OL-5081.

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24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?

All SCRIPS data are received from authoritative sources (e.g., taxpayer, employer, shareholder, etc.) via the mail in paper format. As the data is retrieved for each of the fields, it is checked for completeness and validity. The SCRIPS application requires the operator to manually enter data for any field that cannot be recognized, or does not meet length and appropriate character requirements by the character recognition engine. If none of the form can be deciphered, the user must key enter the form manually. Any field entered by the operator, is again checked against length and appropriate character requirements by the application. If the entered data does not meet requirements, the application will display an error message explaining the requirement to be met, and data must be re-entered. Forms 940, 941, Schedule K-1 & IRP forms must be processed by their Internal Revenue Manual (IRM) and location Production Completion Date.

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25. 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

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25a. 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 records in SCRIPS are scheduled under Records Control Schedule 29 for Service Center Operations (IRS Document 12990), system data is approved for destruction, retention periods vary: Federal Tax Deposit - 7 years IRP 1096 - 3 years F940/F941 & Schedules - 7 years 1041 & 1065 Schedule K-1 - 7 years 1120S Schedule K1 - 75 years Disposal of all images is accomplished by electronic shredding.

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.

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26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

The SCRIPS site manager authorizes access to the system via the access control process OL5081. Users must complete and submit the OL5081 form to their manager for approval. Once approval is gained, the SA sets the permissions. Application users are given only access rights necessary to complete the tasks associated with their job description. The application separates user function by role. Contractors with access to the system have minimum background investigation (MBI) and undergo the same security training as IRS employees. Employees are prohibited from extracting information and distributing from outside the IRS. UNAX requirements are also leveraged to protect the data within the application. Secure messaging is required when information is transmitted within the IRS firewall. System access is controlled through OL5081 and access to the SCRIPSS application requires an SCRIPS application account.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

SCRIPS is a stand-alone, tax forms processing, non-web-based system. SCRIPS relies upon the GSS-31 to secure data at rest. The GSS-31 protects SCRIPS data at rest as follows: Back Up: UNIX backups are written directly to the SpectraLogic tape library. System Audit Trail (SAT) and system disk backups are written to the HP Server 4mm DAT tape drives.

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27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? Yes

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28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

Continuous Monitoring (eCM) is performed annually to determine if selected System Security Plan (SSP) controls are operating as intended. The eConMon-r process is conducted on a three year cycle whereby all application information and control descriptions are updated and tested to ensure that the controls continue to work properly in safeguarding the PII. Findings from the eConMon-r are detailed in the Security Assessment Report (SAR) leading to the mitigation of the findings.

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29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Yes

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29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (*if appropriate*)? Yes

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?

7/7/2010 12:00:00 AM

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## H. PRIVACY ACT & SYSTEM OF RECORDS

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Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

*Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency*

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30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes

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31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If **YES**, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

**SORNS Number**

**SORNS Name**

|                     |  |
|---------------------|--|
| IRS 22.054          | Subsidiary Accounting Files                      |
| IRS 22.060          | Automated Non-Master File                        |
| IRS 22.061          | Individual Return Master File (IRMF),            |
| IRS 24.030          | Individual Master File (IMF), Taxpayer Services, |
| IRS 24.046          | Business Master File (BMF), Taxpayer Services,   |
| Treasury/IRS 34.037 | IRS Audit Trail and Security Records Systems     |

## I. ANALYSIS

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*Authority: OMB M 03-22 & PVR #21- Privacy Risk Management*

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32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?

|   |           |
|---|-----------|
| Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated) | <u>No</u> |
| Provided viable alternatives to the use of PII within the system                  | <u>No</u> |
| New privacy measures have been considered/implemented                             | <u>No</u> |
| Other:  | <u>No</u> |

32a. If **Yes** to any of the above, please describe:

NA