

Date of Approval: **September 08, 2021**

PIA ID Number: **6356**

SYSTEM DESCRIPTION

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

Specialist Referral System, SRS

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?

Specialist Referral System, SRS, #3507, maintenance

What is the approval date of the most recent PCLIA?

9/24/2018

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.

Risk Inventory Control Board (RICB).

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 Specialist Referral System (SRS) allows IRS employees to enter referrals to request a Specialist to examine specific issues as part of an audit team. Referrals are referred by a Specialist Manager who accepts or rejects the cases. If a case is accepted, it is turned over to a Specialist to resolve the problem identified in the referral. The SRS application automates the audit referral request process for Large Business & International (LB&I), Small Business/Self-Employed (SB/SE), Wage & Investment (W&I), Tax Exempt and Government Entities (TE/GE), Fraud Enforcement Agents and Collections Specialists. Agents and auditors can generate a referral request online which will automatically notify the appropriate Specialist Manager for the request. The application is totally electronic and provides SRS management personnel with the capability to generate several customized reports.

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:

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

SRS 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.

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.

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
E-mail Address
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)

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

PII for personnel administration is 5 USC

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 Specialist Referral System (SRS) automates the referral request process for (Large Business and International (LB&I), Small Business and Self Employed (SBSE), Wage and Investment (W&I), and Tax Exempt and Government Entities (TEGE) field specialists. The PII contained in SRS is limited to Taxpayer TIN, Taxpayer Name and Taxpayer Address. The TIN and Taxpayer name are needed to distinguish individual taxpayers currently under examination. The address is needed to identify the specialist team geographically closest to the taxpayer. The PII in SRS can only be accessed by the specialists that are assigned as team members on the exam.

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

SRS is used to assign specialist support to cases under audit. The information contained within SRS comes directly from official tax return information derived from other systems such as Master File and Issue Management System (IMS). Data within SRS is not used to make determinations about an individual's rights, benefits, or privileges.

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 34.037 Audit Trail and Security Records

IRS 42.001 Examination Administrative Files

IRS 36.003 General Personnel and Payroll 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: Corporate Authoritative Directory Service (CADS)

Current PCLIA: Yes

Approval Date: 9/18/2020

SA&A: Yes

ATO/IATO Date: 1/3/2020

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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code

sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

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

No

Why not?

The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information. IRS 42.001 Examination Administrative Files or The Tax Form Instructions.

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

The system restricts users to tax information based on a need to know. Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum.

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

Developers: Read Write

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

SRS System Roles. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Online 5081 process to request 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.

SRS recordkeeping copies of referred cases are approved for destruction 10 years after the close of the referred case (Job No. N1-58-09-73, approved 2-2-2010). This disposition authority also provides for the retention of system inputs, outputs, and documentation. These disposition instructions are published in Records Control Schedule (RCS) Document 12990 under RCS 23 for Tax Administration - Examination, Item 82

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?

3/22/2021

Describe the system's audit trail.

In the current application database audit trailing is implemented. IRM 10.8.1 require auditing processes on each table and event. This auditing will include capturing the following: insert date and time, inserted by, update date and time, updated by. SRS 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)?

Test results are stored in DocIT (web-based electronic document management system).

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?

SRS security controls are developed and implemented in accordance with the ELC methodology. The use and operation of the security controls are tested during the Annual Security Control Assessment (ASCA) phase of the SA&A process to ensure consistency and interoperability within established IT architecture guidelines. Self-Assessments are performed annually based on NIST 800-26. These evaluations of the security controls take into account the value of the application, threats, vulnerabilities, and the effectiveness of current or proposed security safeguards. In addition to planned reviews of security controls, additional security controls and safeguards are implemented as needed to address security shortcomings.

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: Under 100,000

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