

Date of Approval: **May 26, 2023**

PIA ID Number: **7548**

## **SYSTEM DESCRIPTION**

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

System 61 Business Analytics (BA), System 61 BA

*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?*

System 61 Business Analytics (BA), PIA #4407

*What is the approval date of the most recent PCLIA?*

4/8/2020

*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.*

Application Development (AD) Data Delivery Services (DDS) Governance Board (GB)-  
AD:DDS:GB NOTE: We are assigned to the W/I Business Unit but work under the guidance  
of AD.

*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.*

Business Analytics includes access to the Business Objects Enterprise (BOE) and Tableau reporting tools. These standard Commercial Off the Shelf (COTS) reporting tools are used for analyzing and performing statistical or business operational reporting on the existing IRS Individual returns and Information returns, including taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The tools enable Affordable Care Act (ACA) specific analyses to support submissions and compliance activities using existing IRS data. These tools are provided through the Enterprise Business Intelligence Platform (EBIP) organization and can only be accessed by pre-approved IRS employees and contractors with a BEARS access request.

## 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:*

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).*

SSNs are provided to the Business user community in order enable ACA specific statistical or business operational reporting analyses to support submissions and compliance activities using existing IRS data.

*Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).*

The system requires the use of the full SSN, and a mitigation strategy is currently not required. No alternative exists currently for the application. The system currently implements the Negative Taxpayer Identification Number (NTIN) service check. This program is aware of and part of the IRS-wide SSN elimination and reduction program.

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  
Date of Birth  
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:*

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

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.*

Document Locator Number and Transmitter Control Code

*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.*

SBU/PII data will be used and limited to ACA data elements for conducting Business Operational Reports (BOR) and Integrated Business Analytics (IBA). Business Analytics includes analyzing and performing statistical or business operational reporting on the taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. In support of Legislative requirements, related to 36B (Premium Tax Credit), 5000A (Requirement to Maintain Minimum Essential Coverage), Section 4980H (a) (assessable payment on applicable large employer), ACA-Information Reporting for Employers (6056) and Section 6055 (annual information reporting by health insurance issuers, self-insuring employers, government agencies, and other providers of health coverage). SSNs are required by W&I as part of their reporting feature so that they may be able to fulfill the legislative requirements for all ACA related information.

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

There are internal programming consistency checks and record counts to validate the data that is loaded into the SYS 61 BA system is accurate. The data that SYS 61 BA 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. Any determinations made are validated during SYS 61 BA process and the taxpayer has appeal rights for any determinations made from the data.

## 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 42.021 Compliance Programs and Projects Files

IRS 34.037 Audit Trail and Security 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: Big Data Analytics

Current PCLIA: Yes

Approval Date: 11/20/2020

SA&A: Yes

ATO/IATO Date: 11/1/2022

System Name: Affordable Care Act Coverage Data Repository  
Current PCLIA: Yes  
Approval Date: 5/21/2021  
SA&A: Yes  
ATO/IATO Date: 4/4/2021

System Name: Integrated Production Model IPM R9.0  
Current PCLIA: Yes  
Approval Date: 10/26/2022  
SA&A: Yes  
ATO/IATO Date: 6/30/2022

System Name: Information Returns Data Base (IRDB)  
Current PCLIA: Yes  
Approval Date: 5/7/2021  
SA&A: Yes  
ATO/IATO Date: 12/5/2022

System Name: ACA Information Returns (AIR)  
Current PCLIA: Yes  
Approval Date: 9/28/2020  
SA&A: Yes  
ATO/IATO Date: 3/14/2021

*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?*

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.*

All determination of information is completed through the upstream Submissions & Compliance process and systems with no direct correlation to the SYS 61 BA or ACA Data Mart. This database collects no new information from the taxpayer. Notice of information request would have been covered in the customer's original information filing. In addition, the review being tracked within the database is a legislative requirement within the ACA.

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

No

*Why not?*

Information is already captured by upstream system and received downstream for analysis purposes only.

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

Data is received from upstream systems. Any corrections would come through the data flow. Information is accessed through applicable BEARS requests.

## **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: Administrator

*IRS Contractor Employees*

Contractor Users: Read Only

Contractor System Administrators: Read Only

Contractor Developers: Read Only

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

The Business community controls all access to the information using the BEARS process and there in place approved processes.

## 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.*

Business Analytics can be covered under Doc. 12829, The General Records Schedule 5.2, Item 020 and GRS 4.2, item 130 because it is relying on extracted data from other repositories. Several of the data supplying repositories are scheduled; IMF (RCS 29, Item 203), BMF (RCS 29, Item 201), PMF (RCS 19, Item 64a). One of the data supplying repositories is unscheduled, CDR. The IRS Records and Information Management Program Office will work with the system owner of CDR on a request for records disposition authority. When approved by National Archives and Records Administration, disposition instructions for CDR inputs, system data, outputs, and system documentation will be published within the Internal Revenue Manual (IRM) or as part of the Records Control Schedule. Information Sharing Reporting - Analytics & Reporting (ISR-A&R) inherits data retention requirements from upstream systems. When finalized, the Business Unit is proposing to retain data in BA as per business requirement: IRDB six years, IMF/BMF/IRTF three years, PMF six years, CDR three years.

## 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.*

Audit capabilities are inherited from the underlying infrastructure components such as EBIP (Business Objects and Tableau), Big Data Analytics (BDA) and Enterprise Informatica Platform BDA.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

System is currently in Break-Fix status and does not require an updated System Test Plan. As well, Privacy Testing is not applicable for this system.

## **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?*

Yes

*Describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.*

For optimized reporting and analysis, SYS - 61 queries ACA information from the ACA Data Mart (SYS 7.3) and ACA Systems through BOE Universes. SYS 61 - BA analyzes and performs statistical or BOR on taxpayer, marketplace, issuer, employer, and waiver/extension requestor related data. The ACA Data Mart (SYS 7.3) is built on a BDA/GP appliance using Integrated Production Model, CADE2 and ACV Correlation data. The ACA Data Mart and ACA System data elements will be used specifically for conducting integrated business analytics. PII will be used to collect only demographic data as it pertains to the ACA. The data will be accessible from the ACA Data Mart and other ACA Systems listed in Question 11a and will inherit applicable security controls from the COTS BDA and BOE products since ISR-A&R is considered a Tier 4 system. Members of the ISR-A&R team and the business must gain approvals for access to run reports from SYS 61 BA containing PII and SBU information through the standard BEARS process.

*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