

Date of Approval: 10/18/2024
Questionnaire Number: 1210

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Where is My Refund, Internet Refund Fact of Filing, WMR IRFOF RTR REF

Acronym:
IRFOF

Business Unit
Information Technology

Preparer
For Official Use Only

Subject Matter Expert
For Official Use Only

Program Manager
For Official Use Only

Designated Executive Representative
For Official Use Only

Executive Sponsor
For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Where is My Refund application allows taxpayers receiving a refund to determine when it will be received. After entering their Social Security Number (SSN), Filing Status and Refund Amount from the tax return for authentication, the system will provide the status of the refund and or the date of delivery. The WMR application will request refund information from Integrated Data Retrieval System (IDRS), or, if no data is found, the Modernized e-File (MeF)/Modernized Tax Return Data Base (M-TRDB) since WMR does not store any taxpayer information. The WMR application checks the Client Identification (ID) The WMR and Refund Inquiry application allows the taxpayer access to trace their refund and request a replacement check if the refund date is greater than 28 days of the date the check was mailed. The Refund Trace (RTR) and Internet Refund Trace (IRTRC) applications allows the taxpayer to trace their refunds if lost,

stolen or destroyed. Each of the application's information is provided in both English and Spanish.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

The Where is My Refund, Internet Refund Fact of Filing (WMR IRFOF RTR REF) application requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer at this time. The use of SSNs is permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. This application does truncate the Social Security Number (last four digits are masked). The application cannot mitigate the use of Social Security numbers until an alternate identifier has been adopted by the IRS to identify taxpayers.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Other

Social Security Number (including masked or last four digits)

Please explain the other type(s) of PII that this project uses.

Filing Status, Refund Amount are used for authentication. The use of PII and the elements identified below are used for Refund Trace and for audit trail and security records. SSP 7.1 - identities of individuals, event types, event locations, event times, event dates, system resources involved, IP addresses involved, or information objects accessed. The SSN, filing status, and refund amount is initially collected from the taxpayer to assist in the authentication. Once authenticated, the taxpayer will additionally see the tax period. This is necessary to show because the WMR can work for both the current and previous tax year, so the taxpayer needs to be shown which tax period they are reviewing.

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Application

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The SSN, filing status, and refund amount is initially collected from the taxpayer to assist in the authentication. Once authenticated, the taxpayer will additionally see the tax period. This is necessary to show because the WMR can work for both the current and previous tax year, so the taxpayer needs to be shown which tax period they are reviewing. The use of PII and the elements identified above are used for Refund Trace and for audit trail and security records. SSP 7.1 - identities of individuals, event types, event locations, event times, event dates, system resources involved, IP addresses involved, or information objects accessed.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

5796

1.7 What are the changes and why?

There are no changes. The PCLIA has expired.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210700, 210908, 210699

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Execution

2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC

6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

Yes

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

SBSE Governance Board

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

Yes

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

Yes

3.62 Please upload the approved DIRA report using the Attachments button.

Yes

3.63 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

The IRS.gov has several methods of informing the taxpayer about these issues. The IRS.gov website has a Privacy Policy which states "Using these services is voluntary and may require that you provide additional personal information to us. Providing the requested information implies your consent for us to use this data in order to respond to your specific request." Prior to using the WMR application, WMR has the required notice that this is a US Government system for authorized use only. The application requires that the taxpayer acknowledge that Internal Revenue Code Section 6109 authorizes the collection of the social security numbers to provide the service requested by the taxpayer. The application also informs the taxpayer of use of the System of Records 24.030 Individual Master File. The taxpayer is also provided a link to all IRS Privacy Impact Assessments. The phone system plays a contact recording message, "To protect your privacy, you will need the social security number, filing status, and refund amount from your tax return. If you do not have this information, call us again when you have it available or you may visit our web site at www.IRS.gov and click on 'Where's My Refund'. Please be prepared to take note of important information and call back numbers."

3.64 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

This system has the authority to collect the information per the identified SORN;
All options apply as all are incorporated in the statement.

3.7 Describe the business process allowing an individual to access or correct their information.

Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets for the purpose of authentication. Once they enter shared secrets and their data matches up with the IDRS information to ensure that the information is correct, they are eligible to use the system. IRS System

Administrators are provided access to the servers thru the Online 5081 system.
This requires the supervisor to authorize the access to the server or servers.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owner and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Systems administrators - read/write access. Contractors are only used for development and not tax administration. Contractor do not have access to PII in this system.

4.51 How many records in the system are attributable to IRS Employees? Enter “Under 50,000”, “50,000 to 100,000”, “More than 100,000” or “Not Applicable”.

0

4.52 How many records in the system are attributable to contractors? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not Applicable”.

0

4.53 How many records in the system are attributable to members of the public? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not applicable”.

More than 10,000

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

Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets for the purpose of authentication. Once they enter shared secrets and their data matches up with the IDRS information to ensure that the information is correct, they are eligible to use the system. IRS System Administrators are provided access to the servers thru the BEARS system. This requires the supervisor to authorize the access to the server or servers.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

None

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

No

5.2 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

REMFE

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Taxpayers

Incoming/Outgoing

Both

Transfer Method

Secure Data Transfer (SDT)

Interface Type

Forms

Agency Name

Form 1040

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Secure Data Transfer (SDT)

Interface Type
Forms
Agency Name
 1040-SS
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Secure Data Transfer (SDT)

Interface Type
Forms
Agency Name
 Form 1040-NR
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Secure Data Transfer (SDT)

Interface Type
IRS Systems, file, or database
Agency Name
 Modernized Tax Return Database (MTRDB)
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name
IRS 24.030 - Customer Account Data Engine Individual Master File
Describe the IRS use and relevance of this SORN.
the SORNs are identified for tax administration.

SORN Number & Name
IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

This SORN is identified for the use of tax administration, specifically for refund information.

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

Specific Math Errors will provide the Notice verbiage to the taxpayers when selected from Refund.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Information Security Systems Records

What is the GRS/RCS Item Number?

3.2, item 030/031

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item.

WMR Suite, Refund Inquiry and Refund Trace are non-recordkeeping and does not require a NARA-approved records control schedule to affect data disposition. WMR is a web-based lookup application used for convenience of reference by taxpayers. It is not a data repository system. Recordkeeping copies of data accessed by this tool are disposed of in accordance with IRS Records Control Schedules. The WMR interface retains logs of all access of taxpayer records and passes this data and audit information to the Security Audit and Analysis System (SAAS) application where it will be maintained for seven years (in accordance with NARA Job No. N1-58-10-22, approved 4/5/2011). SAAS disposition instructions are published in IRS Document 12990, Records Control

What is the disposition schedule?

(SAAS) application where it will be maintained for seven years (in accordance with NARA Job No. N1-58-10-22, approved 4/5/2011). SAAS disposition instructions are published in IRS Document 12990, Records Control