

Date of Approval: March 9, 2016

PIA ID Number: **1643**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Affordable Care Act Program rel 7.0, ACA IS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Affordable Care Act Program rel 6.2, PIA ID #1591

Next, enter the **date** of the most recent PIA. 12/14/2015

Indicate which of the following changes occurred to require this update (check all that apply).

<u>No</u>	Addition of PII
<u>No</u>	Conversions
<u>No</u>	Anonymous to Non-Anonymous
<u>No</u>	Significant System Management Changes
<u>No</u>	Significant Merging with Another System
<u>No</u>	New Access by IRS employees or Members of the Public
<u>No</u>	Addition of Commercial Data / Sources
<u>No</u>	New Interagency Use
<u>Yes</u>	Internal Flow or Collection

Were there other system changes not listed above? No

If yes, explain what changes were made.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

<u>Yes</u>	Vision & Strategy/Milestone 0
<u>No</u>	Project Initiation/Milestone 1
<u>Yes</u>	Domain Architecture/Milestone 2
<u>No</u>	Preliminary Design/Milestone 3
<u>No</u>	Detailed Design/Milestone 4A
<u>Yes</u>	System Development/Milestone 4B
<u>Yes</u>	System Deployment/Milestone 5
<u>No</u>	Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

5. 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 IRS ACA IS provides a single FISMA Federal Information Security Management Act (FISMA) reportable system consisting of the ACA applications and supporting subsystems; grouped into ACA IS Releases. Together, the applications and subsystems calculate, track and validate tax and related provisions of the Affordable Care Act for both individuals and businesses. ACA 7.0 adds following functionalities to the existing system: 1>Implement Mirror Master File Tax (MFT) 65 Shared Responsibility Payment (SRP). 2>Transcribe and store all paper 1094/1095 B & C data elements and perform TIN validation using the Taxpayer Identification Number Validation (TINV), or TINV (TIN and Name Match only) service being used for Plan Year 2015 for 1094/1095s. 3>Check duplication criteria and mark Information Returns (IR) as either primary or duplicate. Process extensions and waivers submitted for ACA Information Returns (AIR). 4>Mark Employers as Applicable Large Employer (ALE) and mark records per Employer Identification Number (EIN) Identify Fraud/ Social Security Administration (SSA) Deceased Index. 5>Provide customer service to taxpayer in response to taxpayer inquiries regarding ACA tax returns and IR. 6> Provide data to support 5000A penalty reporting and reconciliation. The following ACA core systems will be impacted for ACA 7.0: Information Sharing and Reporting (ISR)-Sharing and AIR, while Information Returns System Modernization (IRSM) and ACA Data Mart are new projects added to the ACA release 7.0.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary Yes On Spouse Yes On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>Yes</u>	Individual Taxpayer Identification Number (ITIN)
<u>Yes</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	Practitioner Tax Identification Number (PTIN)

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 the full SSN and a mitigation strategy is currently not required. No alternative exists currently for the application. This program is aware of and part of the IRS-wide SSN elimination and reduction program.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

Selected

PII Element

On
Primary

On
Spouse

On
Dependent

Yes	Name	Yes	Yes	Yes
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	Yes	Yes

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Taxpayer's data included are limited to • Individual Taxpayer Identification Number (ITIN) • Adopted Tax Identification Number (ATIN) • Individual Tax Identification Number (ITIN) • Internal Revenue Service Number (IRSN) • Social Security Number (SSN) • Name • Income Information • Married/Single • Dependent Information (names, DOB, SSN, , annual income, single/married). All taxpayer data used for application processing will be stored in the ACA Coverage Data Repository (CDR). In ACA 6.2, Information Returns Processing covers the submission of two new types of information returns for ACA: Issuer Information Returns (1095B)/Issuer Information Transmittals (1094B) and Employer Information Returns (1095C)/Employer Information Transmittal (1094C). These information returns and transmittals are accepted and stored in ACA 6.2; they will be used by the IRS in later releases to support the administration of ACA and to confirm taxpayer coverage claims. ACA 4.0/4.1 introduced receipt and storage of Exchange Periodic Data (EPD). Detailed data from the exchanges are sent to the IRS on a monthly basis. The data is sent from the individual exchanges to the CMS Hub and then to the IRS. The incoming flows contain household/individual entity, Advance Premium Tax Credit (APTC) payment, exemption, and policy data as well as Small Business Health Options Program (SHOP) participating employer entity and employee data. The data is to be used to assist with verification of eligibility for the employer Internal Revenue

Code (IRC) §45R tax credit, and individual and employer at-filing or post-filing compliance activities in future releases.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

<u>No</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>No</u>	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

Taxpayer identification information and tax-related data required per ACA regulations. They are all included in the project level PIA. A.ISR-Sharing:The information is collected for the purpose of complying with a legislative mandate in ACA, in order to (1) conduct tax administration (to determine if tax payers are eligible for health insurance), and (2) provide taxpayer services. ISR-S is critical in supporting the IRS mission to provide enrollment and eligibility determination for federally-mandated health insurance affordability programs. ISR-S processes system-to-system requests between Center for Medicare and Medicaid Services/Health and Human Services (CMS/HHS) and ACA systems using SBU/PII identifiers, and between internal IRS systems (both legacy and ACA). B.IRSM: The need for SBU/PII is required due to business need on the system to process forms 1094/1095 and data elements. C.ACA Data Mart:SBU/PII data will be used and limited to ACA data elements for conducting integrated business analytics. Data 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). D. AIR:The PII are the data elements required by the information reporting requirements of IRC Section 36B (Health Insurance Premium Tax Credit), IRC Section 6055 (Reporting of Health Insurance Coverage), and IRC Section 6056 (Large Employers Required to Report on Health Insurance Coverage). The data will be required on ACA Information Returns.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

Information/data coming from IPM is assumed to be complete and correct. Exchange Periodic Data is validated by the IS project according to rules agreed to with the ACA Business team and their CMS/HHS counterparts. ISR-Sharing governs the accuracy, timeliness, and completeness of SBU/PII will be such as to ensure fair treatment of all individuals. Information is collected, to the greatest extent practicable, directly from the individual to whom it relates (via taxpayer information

submitted directly by the individual who is seeking ACA eligibility). ISR-S serves as a communications conduit between other systems internal and external to the IRS, and does not maintain or verify the SBU/PII data it receives beyond format validation. Determinations based on the SBU/PII data are the responsibilities of systems outside of the scope of ISR-S. There is a process by which taxpayers can amend their returns and other information they provided. IRSM's primary function is ACA data certification through the following functionalities to ensure accuracy, relevance, timeliness, and completeness: • Deduplication for 1094/1095 series forms to determine the authoritative submission, • Correlating corrected 1094/1095 series forms to determine the authoritative submission, • Monitoring the 1094/1095 series forms for submission completeness and indicating ready-to-use the downstream systems, • Identifying information returns that have been submitted by fraudulent or suspicious payers, • Identifying information returns that have been submitted for deceased individuals, and • Providing data access to IRDB for other processes within the enterprise. ACA DataMart data will be stored on the Enterprise Big Data Analytics (BDA) Greenplum database. BDA is a read-only data store that contains core data (both account and return data). It has access to multiple Current Production Environment (CPE) sources including Individual Master File/Customer Account Data Engine 2 (IMF/CAD2) and Individual Return Transaction File (IRTF) data. A certified copy of ACA data will be stored on the enterprise BDA Greenplum data warehouse. Data in the ACA Data Mart will provide access to a collection of data elements selected from a larger set of data already stored in BDA Greenplum. The ACA Data Mart 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 Affordable Care Act. The data will be accessible from the ACA Data Mart, which reside on BDA Greenplum. It will inherit applicable security controls since it is stored on the BDA Greenplum database. The sequence flow steps are as follows: Several source systems send data to SYS 7.1 IPM within the BDA Greenplum database. Data in the ACA Data Mart will provide access to a collection of data elements selected from a larger set of data already stored in BDA. SYS 61 BA accesses data in the ACA Data Mart to conduct data analytics. For AIR, Healthcare coverage information may sometimes be transmitted by third parties authorized to submit forms on their behalf. It is the responsibility of the business trading partner who sends the data to ensure it is correct, timely, and complete, but the Payer is responsible for the accuracy of the return and is liable for any penalties. As AIR makes no changes to data, the data will be as accurate, relevant, timely, and complete as it was when the business trading partner sent it to AIR. Information coming from IRS systems will be assumed to be accurate. Certain data may be validated and perfected against existing tax records.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number

SORNS Name

Treas/iRS 24.030 IMF

Treas/IRS 24.046 BMF

Treas/IRS 34.037 IRS audit trail and security records system

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. *Redacted Information For Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Integrated Data Retrieval System (IDRS)	Yes	08/03/2014	No	
Service Center Recognition/Image Processing System (SCRIPS)	No	08/03/2014	No	

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
HHS CMS	On line with Encryption using TLS 1.2	Yes

11c. Does the system receive SBU/PII from State or local agency (-ies)? Yes

If **yes**, for each state and local interface identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Employers and Issuers of 1094B and C	On line using TLS 1.2 encryption	No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? No

12b . Does this system disseminate SBU/PII to other Federal agencies? Yes

If **yes** identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU)

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
CMS HHS	Online transmission using TLS 1.2	Yes

Identify the authority and for what purpose? Authority is provided by The Unites States Code under title 42 (Public Health and Welfare), chapter 157 (Quality, Affordble Care for all Americans) following sections 18001-18121. ACA provides specific authority for IRS to provide certain individual tax information for use in determining eligibility for APTC, Medicaid, CHIP, and BHP I.R.C. § 6103(l)(21) ACA authorizes disclosure of certain Federal Tax Information to HHS, subject to the safeguard protections required under IRC 6103(p)(4)

12c. Does this system disseminate SBU/PII to State and local agencies? Yes

If **yes**, identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
HHS CMS	Online transmission using TLS 1.2	Yes

Identify the authority and for what purpose? Authority is provided by The Unites States Code under title 42 (Public Health and Welfare), chapter 157 (Quality, Affordble Care for all Americans) following sections 18001-18121. ACA provides specific authority for IRS to provide certain individual tax information for use in determining eligibility for APTC, Medicaid, CHIP, and BHP I.R.C. § 6103(l)(21) ACA authorizes disclosure of certain Federal Tax Information to HHS, subject to the safeguard protections required under IRC 6103(p)(4)

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? Yes

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

All forms come with instructions on what is required. 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. Notice is provided to individuals through their contact with the source systems, such as the online health exchanges or filing of tax returns, depending on the source of the data.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? For ACA to function, IRS must check returns for premium tax credit qualification and other tax return related data. Each individual knows that without proper scrutiny of their tax return data, it is not possible to provide opportunity to give consent in any form.

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

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.

I. INFORMATION PROTECTION

20. 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

21. The following people have access to the system with the specified rights:

IRS Employees? Yes

<u>IRS Employees?</u>	Yes/No	Access Level(Read Only/Read Write/Administrator)
Users	Yes	Read and Write
Managers	No	
Sys. Administrators	Yes	Administrator
Developers	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Internal Users are subject to management, system administrator, data administrator, and security administrator approval via the Online 5081 (OL5081) system. Contractors: No contractors have access to the system. OL5081 is used to document access requests, modifications, terminations for all types of users, including system administrators. External Users: External users apply for access through e-Services. They must pass a suitability background investigation before being given access rights. When they pass the suitability background process, they are provided their ETINS Electronic Identification Transmission Numbers (ETINS) and Electronic Filing Identification Numbers (EFINS) . Exchange Periodic Data is available to the business via the Business Objects Environment (BOE). Access and usage of the BOE application:

Access is controlled and managed by each of the Business Operating Divisions based on the requirements of an individual's roles and responsibilities.

- 21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act ?
Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. 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? No

- 22b. 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.

The IRS ACA-IS is an umbrella identification for a host of recordkeeping, non-recordkeeping ACA applications and supporting subsystems. Any records scheduling/data retention requirements will be defined in accordance with the recordkeeping system from which the data is obtained, to include: ISR- A&R Sys 7.3 can be covered under Doc. 12829, The General Records Schedule (GRS) 20, item 12 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 (RIM) Program Office will work with the system owner of CDR on a request for records disposition authority. When approved by NARA, disposition instructions for CDR inputs, system data, outputs, and system documentation will be published within the IRM or as part of the Records Control Schedule. 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. AIR is a new IRS application/system still in development. ACA Information Return data is approved for destruction under National Archives and Records Administration (NARA) Job No. NC1-58-77-4, and published in IRS Document 12990 under Records Control Schedule (RCS) 29 for Submissions Processing Campus Records, item 85. In advance of its operational date, system administrators and business unit representatives will ensure the AIR system recordkeeping is in compliance with instructions outlined in RCS 29. Should any updates or modifications to approved retention requirements be necessary to meet or accommodate AIR data collection and maintenance needs, the business owner/developer will coordinate with the IRS Records and Information Management (RIM) Program Office to discuss and seek approval for those changes, as appropriate. IRSM is non-recordkeeping and no other records scheduling actions are required. IDC performs data certification services that validate and check IRDB data quality for providing to recordkeeping systems downstream, as appropriate. ISR-S provides information exchange services support between IRS and CMS, but it is not the official repository for any data or documents. Related IRS/Affordable Care Act (ACA) data retention requirements will be defined in accordance with the recordkeeping system from which the data is obtained, which is ACA Coverage Data Repository (CDR). The IRS Records Office is aware of this system's development and will be working with the system owner to draft a request for records disposition authority for submission to/approval by the National Archives. ISR-S' collection, use, retention, and disclosure of PII will be limited to what is minimally necessary for the specific purposes for which it was collected, unless specifically authorized or mandated by law. Accordingly, ISR-S follows the IRS/ACA data retention requirements.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 1/15/2016

23.1 Describe in detail the system's audit trail. The Guardium Tool is being employed to implement the IRS enterprise Oracle audit plan; there are mechanisms to provide tracking of Database Administrator (DBA) and Superuser access to database to the Security Audit and Analysis System (SAAS) office. The ACA Program Level Audit Plan addresses various aspects of Auditing to be performed at the program level and by the underlying common infrastructure. In addition to the Security Audit Automatic Response and Auditable Events requirements applications which process any type of or subset of taxpayer data shall capture and record the following application transactional information in audit trails: 1. Employee and contractor transactions that add, delete, modify, or research a tax filer's record. 2. Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial). 3. Employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles. 4. Any system transactions that alter an employee's access to the EUP, or a system's or application's role or sub role. 5. Any employee or contractor transactions identified by the system owner as requiring additional oversight. 6. Any third party transactions identified by the system owner as requiring additional oversight. Audit events that are application-specific are recorded in and an audit trails log but could also be recorded in transaction logs or error logs. Application Specific: Application-level audit trails monitor and log user activities. At a minimum, an event record shall specify the following: 1. Data files opened and closed; 2. Specific actions, such as reading, editing; and 3. Deleting records or fields, and printing reports.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, 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?

Access to PII data is only granted to authorize employees with specific permission, i.e., System Administrators (SA). Access will be controlled by Linux directory/file level permissions. Access privileges will be controlled by the Online 5081 system for both the production and development environments. In addition, access privileges in the development environment will be established via Live Data Waiver process and approved by ACA management. SA and DBA are given minimum privileges and they separation of duties and are requests are rotating among available SA and DBA resource, so there is less chance on their part to perpetrate any untoward activity about tax payer data. Taking Unauthorized Access of Taxpayer's Account (UNAX) training is mandatory for SA and DBA. The data is secured by Storage Area Network (SAN) security. The ACA IS application relies on or inherits from the GSS-41 and GSS-1 GSSs technical controls that secure data at rest, during transit, and protects from outside influences. Media protection controls are inherited from the IRS facilities that house the information system. Administrative policies and procedures have been developed to define the requirements for protection of data during transit, at rest, and in flight. Data is retained only for three years for all applications and minimum amount of data gets collected for tax purpose.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Integration and Testing (I&T) sharepoint site.

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

26a. IRS Employees:	<u>Under 50,000</u>
26b. Contractors:	<u>Under 5,000</u>
26c. Members of the Public:	<u>More than 1,000,000</u>
26d. Other:	<u>No</u>

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report
