

Business Master File On–Line/Employee Plans Master File On–Line (BMFOL/EMFOL) – Privacy Impact Assessment

PIA Approval Date – Sept. 22, 2010

System Overview

The Business Master File On–Line/Employee Plans Master File On–Line (BMFOL/EMFOL) is a composed of legacy Corporate Files On–Line (CFOL) applications that provide real–time Business Master File (BMF) and Employee Plans Master File (EPMF) account information to authorized users for research purposes. The project provides read–only access for Small Business/Self-Employed (SB/SE), Large and Midsize Business (LMSB), and Tax Exempt/Government Entities (TE/GE) Operating Divisions to Business Master File and Employee Plans Master File account information. The applications transmit results through the Customer Information Control System (CICS)/Security and Communication System (SACS) to Integrated Retrieval System (IDRS) end–users. These applications update search and paging information on the SACS audit trail.

Systems of Records Notice (SORN):

- IRS 24.046--Business Master File, Taxpayer Services
- IRS 34.037--IRS Audit Trail and Security Records System
- IRS 50.222--Tax Exempt/Government Entities Case Management Records

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

- A. Taxpayer – The following types of taxpayer data are accessed and transmitted by BMFOL/EMFOL:
- Taxpayer Identification Numbers (TIN)
 - Name
 - Address
 - Tax Period
 - Master File Tax (MFT) code
 - Filing Requirements
 - All Business Master File (BMF) and Employee Plans Master File (EPMF) account data
 - All BMF and EPMF entity data
 - All returns data
- B. Audit Trail Information
- Type of event (successful/not successful)
 - Paging information

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

- IRS – All transmitted data is compiled from existing data in IRS database files. BMFOL/EMFOL reads data from the BMF database and EPMF database and transmits response records via CICS and SACS.

3. Is each data item required for the business purpose of the system? Explain.

Yes. The data items are required by end users to perform account research.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Data verification, timeliness, and completeness are not within the scope of BMFOL/EMFOL. This project searches for data and sends it back to the end user. Data is verified by Business Master File and Employee Plans Master File. BMFOL/EMFOL provides the end user with "cycle of last update" information, which indicates the associated posting cycle.

5. Is there another source for the data? Explain how that source is or is not used.

Yes. The data provided by BMFOL/EMFOL is also available on the Business Master File and Employee Plans Master File:

- Business Master File Database (BMF-DB) – contains Business Master File Entities and Tax Modules.
- Employee Plan Master File Database (EPMF-DB) – data related to employee plans

6. Generally, how will data be retrieved by the user?

All users will access BMFOL/EMFOL via the Integrated Retrieval System (IDRS). Those users who are profiled to access command codes BMFOL and EMFOL utilize these command codes to interact with the application.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. The data is retrievable by personal identifiers TIN, MFT, Tax Period, and Plan Number.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Analysts and managers will have access to the data. Systems programmers will also have access to the data transmitted by the system. Developers do not have access to live data.

Role: Small Business/Self-Employed

Permission: Read only. Will have access to all screens. They have the ability to query a BMF or EPMF account by key (including TIN, MFT, and Tax Period) and receive relevant account information. Information is presented as "read-only". Updates to account information are not possible. Note: The screens contain BMF and EPMF account information, which includes PII.

Role: Large and Midsize Business

Permission: Read only. Will have access to all screens. They have the ability to query a BMF or EPMF account by key (including TIN, MFT, and Tax Period) and receive relevant account information. Information is presented as "read-only". Updates to account information are not possible. Note: The screens contain BMF and EPMF account information, which includes PII.

Role: Tax Exempt Government Entities

Permission: Read only. Will have access to all screens. They have the ability to query a BMF or EPMF account by key (including TIN, MFT, and Tax Period) and receive relevant account information. Information is presented as "read-only". Updates to account information are not possible. Note: The screens contain BMF and EPMF account information, which includes PII.

Role: Analysts (profiled for BMFOL and/or EMFOL on IDRS)

Permission: Read only. Will have access to all screens. They have the ability to query a BMF or EPMF account by key (including TIN, MFT, and Tax Period) and receive relevant account

information. Information is presented as "read-only". Updates to account information are not possible. Note: The screens contain BMF and EPMF account information, which includes PII.

Role: Managers (profiled for BMFOL and/or EMFOL on IDRS)

Permission: Read only. Will have access to all screens. They have the ability to query a BMF or EPMF account by key (including TIN, MFT, and Tax Period) and receive relevant account information. Information is presented as "read-only". Updates to account information are not possible. Note: The screens contain BMF and EPMF account information, which includes PII.

Role: Systems Programmers

Permission: Will have access to the transmitted information (request and response) when it is transmitted through the CICS system.

9. How is access to the data by a user determined and by whom?

Management will determine the access to data by users based on a need to know. However, user access is required to be granted access through the OL5081 process and the user's manager must sign for the user's access. Role based access is in place that has to be approved by management.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared.

BMF and EPMF provide data to the system. CICS and SACS process the output, which is ultimately displayed via IDRS.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Business Master File (BMF)

- Certification & Accreditation (C&A) – June 14, 2010, expires 06/14/2013
- Privacy Impact Assessment (PIA) – February 1, 2010

Employee Plans Master File System (EPMF)

- Certification & Accreditation (C&A) – February 5, 2009, expires 02/01/2012
- Privacy Impact Assessment (PIA) – November 3, 2008

12. Will other agencies provide, receive, or share data in any form with this system?

No other agencies will provide, receive, or share data in any form with this system.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

This system does not retain any data, as it is a real-time application that merely provides read-only access to BMP and EPMF information otherwise scheduled for recordkeeping purposes as 75-year records.

14. Will this system use technology in a new way?

No. BMFOL/EMFOL will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. BMFOL/EMFOL returns single account information, as requested by the end user. The identity is known and input by the end user.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. BMFOL/EMFOL will not provide the capability to monitor individuals or groups. It is used to provide BMF and EPMF account information to end users who need to view account information for research purposes.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?

No. Use of this system does not allow the IRS to treat taxpayers, employees, or others differently. It neither ensures equitable treatment nor provides opportunities for disparate treatment of taxpayers, groups, individuals or employees.

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

Not applicable. BMFOL/EMFOL does not make determinations.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

This is not public facing web-based application.

[View other PIAs on IRS.gov](#)