

Making Work Pay (MWP) – Privacy Impact Assessment

PIA Approval Date – Mar. 2, 2010

System Overview:

In 2009 taxpayers receiving Social Security, Supplemental Security Income, Railroad Retirement or Veteran's benefits also received an additional payment of \$250. For 2009 taxpayer filing the form 1040 should complete a Schedule M to request a Making Work Pay (MWP) credit. The \$250 payment will be used to reduce the credit allowed MWP. Individuals filing Schedule M, receiving this \$250 payment are required to include this amount on the Schedule M, as a reduction in the amount allowed. If the amount paid is not included on and electronically filed return, the return will reject, other returns will fall out as errors during processing. The MWP was developed to alleviate these issues and will provide taxpayers information that a TIN was issued a \$250 payment in 2009 by Social Security, Supplemental Security Income, Railroad Retirement or Veteran's benefits. There will also be an indication that no payment was made if applicable. Access to the application is through both IRS.Gov and over the phone through a toll free line. The taxpayer will authenticate using shared secrets from their return. Shared secrets are knowledge based data items that should be known to both the IRS and the taxpayer. In this case, MWP looks for the user's social security number (SSN), zip code and date of birth.

Systems of Records Notice (SORN):

- IRS 24.030--Customer Account Data Engine Individual Master File
- IRS 26.016--Returns Compliance Programs
- IRS 34.037--IRS Audit Trail and Security Records System

Data in the System

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

- A. Taxpayer – will call a toll free number available at irs.gov and enter the following information in order to ascertain if they received a tax credit in 2009:
 - SSN
 - Zip Code
 - Date of Birth
- B. Audit trail information – MWP audit data is captured by the Security Audit and Analysis System (SAAS). Audit trail logging for the applet is sent to SAAS via Application Messaging and Data Access Services (AMDAS) for each transaction that reaches the back-end. SAAS will receive the SSN for the taxpayer trying to authenticate to MWP. The audit trails capture each request, pertinent data and the results from that request. The data will be available when the business determines what they would like to have reported.
- C. Other – Data the IRS has on file from the Veterans Administer, Social Security Administration, and the Railroad Retirement fund will be used to determine if a taxpayer received the stimulus payment in 2009 from any of these three agencies.

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

- A. IRS – Taxpayer information comes from Individual National Account Profile (NAP). NAP provides:
- SSN,
 - Zip Code,
 - Date of Birth,
 - Source Agency of Payment
- B. Taxpayer – The taxpayer provides the following information either via the phone or the Web:
- SSN,
 - Zip Code,
 - Date of Birth
- C. Other Federal Agencies – SSA and SSI sent a file containing:
- A nine digit SSN,
 - Last Name,
 - State Code and an indicator where the file came from (1 = SSA, 2 = SSI, 3 = RRB and 4 = VA).

We will get more files from the agencies in December 2010 for those who received the payment in 2010 for Filing Year 2011. We have matching agreements with all 4 agencies to do 2 files (2009 and 2010).

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

Yes. All data items are necessary to authenticate the user and provide the user with Information on stimulus payment received from V.A., SS or R.R.

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

The MWP restricts user input through the use of multiple mechanisms and security measures. Users are notified if sections of the form were left blank or the input was a different type than what is acceptable for the field. Users are notified if sections of the form were left blank or the input was a different type than what is acceptable for the field. Access is through irs.gov and over toll free phone lines.

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

No. There are no other sources of data.

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

The user (taxpayer) retrieved via a query using the Social Security Number (SSN).

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

Yes, the data is retrievable by Social Security Number (SSN). The SSN must match the zip code and the date of birth information provided by the taxpayer.

Access to the Data

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

The users for this applet will be the taxpayers. All data in the system is read-only. Information is stored on a flat file from data retrieved from the NAP system. System and Database administrators

will have access to maintain the application and the underlying hosting environment, but not modify the data.

.Note: Contractors do not have access to the data on the system.

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

All taxpayers are granted access to their own data through the applet front end. Taxpayers must have Authentication information of TIN, Zip Code and date of birth. MWP uses shared secrets (of the authentication date) known only to the taxpayer and the IRS. Backend user access, such as developers and system and database administrators, are determined by the manager based on a user's position and need-to-know. The manager will request a user be added. They must complete an Information System User Registration/Change Request in Online 5081 to request access to the application. A user's access to the data terminates when it is no longer required. Criteria, procedures, controls, and responsibilities regarding access are documented in the Information Systems Security Rules in Online 5081.

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.

Taxpayer information is extracted from IMF. The data is transferred to MWP via EFTU. Data transfer will occur once annually for a period of 2 years. The information will be stored in a database for retrieval by the application. The data will be retained through the end of the year when it will be replaced with the annual extract for the second year. For either year, the data will be retained in the database for the processing year required for the application and then deleted.

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

Yes.

Individual Master File (IMF)

- Certification & Accreditation (C&A) – June 21, 2007
- Privacy Impact Assessment (PIA) – November 10, 2009

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

Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) has audit authority, which allows them to conduct audits of information or systems at any time. Therefore, they will be allowed access to MWP or its data, provided they follow the necessary steps to obtain the information. However, no information is automatically generated or delivered to either Agency.

Administrative Controls of Data

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

All data will be retained in accordance with Internal Revenue Manual (IRM) 1.15.29. Data received through authentication is stored on the session and will not be retained for any period of time in MWP. The system only uses "session-only" cookies. The session cookie is destroyed when the user terminates his/her web browser client; logs out of the application; or when the session timeout period has elapsed due to inactivity (15 minutes), whichever occurs first. However, invalid authentication attempts on the application will be stored in the MWP authentication database for the remainder of that day. At the beginning of the next day (12:00 AM Eastern Time), the MWP application will execute a script that purges and overwrites the data to ensure its deletion. It should be noted that this

database maintains invalid session retries so that users are limited to a certain number of invalid authentication attempts per day.

A request for records disposition authority for MWP and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. As outlined in Question 10, W&I will retain each (annual) IMF data transfer through the end of the year when it will be replaced with the annual extract for the second year. For either year, the data will be retained in the database for the processing year required for the application and then deleted. When approved by the National Archives and Records Administration (NARA), disposition instructions for the MWP database and system documentation will be published under IRM 1.15.29 Records Control Schedule for Tax Administration – Wage and Investment Records (Submissions Processing Campus Records), item number to be determined.

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

No. MWP does 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. MWP only provides information to the taxpayer regarding whether or not a recovery credit was received and from which agency.

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. MWP does not provide the capability to monitor individuals or groups.

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

No. MWP treats all taxpayers equally.

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

The MWP does not impact due process rights of taxpayers. MWP only provides information to the taxpayer regarding whether or not a recovery credit was received and from which agency.

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

No. The system only uses "session-only" cookies. The session cookie is destroyed when the user terminates his/her web browser client; logs out of the application; or when the session timeout period has elapsed due to inactivity (15 minutes), whichever occurs first.

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