
A. SYSTEM DESCRIPTION

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

Date of Approval: 01/03/2014 PIA ID Number: 712

1. What type of system is this? Legacy

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

2. Full System Name, Acronym, and Release/Milestone (if appropriate):

Return Transaction File Online, RTFOL

2a. Has the name of the system changed? No

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

3. Identify how many individuals the system contains information on

Number of Employees: Not Applicable

Number of Contractors: Not Applicable

Members of the Public: Over 1,000,000

4. Responsible Parties:

NA

5. General Business Purpose of System

Individual Return Transaction File On-Line Processing (IRTFOL) is part of the CFOL system and is used primarily to display tax return information on individual taxpayers. This system stores records in an IBM VSAM file and uses CICS as a transaction processor. Nationwide access to IRTFOL is through the IRTFOL maintained CICS command codes RTVUE, RTFRC, and RTFTP. RTFOL. Run Numbers include IRT10, IRT15, IRT20, IRT21, and IRT25. Business Return Transaction File On-Line Processing (BRTFOL) provides on-line transactional access to Business Return Transaction file. Nationwide access to BRTFOL is through the BRTFOL maintained CICS command codes BRTVU. Run Numbers include BRT10, BRT11, BRT15, BRT16, BRT17, BRT18, BRT19, BRT20, BRT21, and BRT25. Due process is provided through provisions of title 26.

6. Has a PIA for this system, application, or database been submitted previously to the Office of Privacy Compliance? (If you do not know, please contact *Privacy and request a search) No

6a. If Yes, please indicate the date the latest PIA was approved:

6b. If Yes, please indicate which of the following changes occurred to require this update.

- System Change (1 or more of the 9 examples listed in OMB 03-22 applies) (refer to PIA Training Reference Guide for the list of system changes)
 - System is undergoing Security Assessment and Authorization
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6c. State any changes that have occurred to the system since the last PIA

7. If this system has an Exhibit 53 or Exhibit 300 please provide the Unique Project Identifier (UPI) number (XXX-XX-XX-XX-XX-XXXX-XX). Otherwise, enter the word 'none' or 'NA'. 015-45-01-11-02-2375-00

B. DATA CATEGORIZATION

Authority: OMB M 03-22 & PVR #23- PII Management

8. Does this system collect, display, store, maintain or disseminate Personally Identifiable Information (PII)? Yes

8a. If No, what types of information does the system collect, display, store, maintain or disseminate?

9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems Yes

Employees/Personnel/HR Systems No

Other Source: _____

Other No

10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	Yes	Yes	No
Tax Payer ID Number (TIN)	Yes	Yes	No
Address	Yes	Yes	No
Date of Birth	Yes	Yes	No

Additional Types of PII: Yes

<u>PII Name</u>	<u>On Public?</u>	<u>On Employee?</u>
Employers Identification Number	Yes	No
Company name	Yes	No
Phone Number	Yes	No
spouse's name	Yes	No
spouse's phone number	Yes	No
spouse's SSN	Yes	No
Bank Routing number	Yes	No
Bank Account Number	Yes	No
Beneficiary's Identification Number	Yes	No
Beneficiary's address	Yes	No
Business Partner's name	Yes	No
Business partner's Address	Yes	No
Partnership Identifying number	Yes	No
Bank Name	Yes	No
Bank Address	Yes	No
Date of Death	Yes	No
Citizenship indicators	Yes	No

10a. Briefly describe the PII available in the system referred to in question 10 above.

The system stores and displays tax returns from both business and individual filers. As such it contains all PII normally found on these filings.

If you answered Yes to Social Security Number (SSN) in question 10, answer 10b, 10c, and 10d.

10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their Income Tax Returns.

Additional information can be found at these two links:

10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

There is no request to do so at this time. Only authorized users can view data through this system.

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an Audit Trail is not needed.

This command code, like all CFOL command codes uses the SACS system to validate users, record their requests and perform negative TIN checks. Each request is accompanied by the Government Trailer Record which contains all needed information regarding the originator's ID, type of request, requested account identification, etc.

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? Yes

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: Yes

If Yes, the system(s) are listed below:

No System Records found.

b. Other federal agency or agencies: No

If Yes, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If Yes, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): No

f. Employees (such as the I-9): No

g. Other: No If Yes, specify:

C. PURPOSE OF COLLECTION

Authorities: OMB M 03-22 & Internal Revenue Manual (IRM) 10.8.8, IT Security, Live Data Protection Policy & PVR #16, Acceptable Use

13. What is the business need for the collection of PII in this system? Be specific.

This command code displays Tax Returns at the request of field users researching various tax issues. All filed information is of potential interest. Some PII information is used as the key to identifying the requested return.

D. PII USAGE

Authority: OMB M 03-22 & PVR #16, Acceptable Use

14. What is the specific use(s) of the PII?

To conduct Tax Administration	<u>Yes</u>
To provide Taxpayer Services	<u>Yes</u>
To collect Demographic Data	<u>No</u>
For employee purposes	<u>No</u>

If other, what is the use?

Other:	<u>No</u>	<u>_____</u>
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E. INFORMATION DISSEMINATION

Authority: OMB M 03-22 & PVR #14- Privacy Notice and #19- Authorizations

15. Will the information be shared outside the IRS? (for purposes such as computer matching, statistical purposes, etc.) No

15a. If yes, with whom will the information be shared? The specific parties are listed below:

	Yes/No	Who?	ISA OR MOU**?
Other federal agency (-ies)			
State and local agency (-ies)			
Third party sources			
Other:			

** Inter-agency agreement (ISA) or Memorandum of Understanding (MOU)

16. Does this system host a website for purposes of interacting with the public? No

17. Does the website use any means to track visitors' activity on the Internet?

If yes, please indicate means:

	YES/NO	AUTHORITY
Persistent Cookies	_____	_____
Web Beacons	_____	_____
Session Cookies	_____	_____
Other:	_____	_____

If other, specify:

F. INDIVIDUAL CONSENT

Authority: OMB M 03-22 & PVR #15- Consent and #18- Individual Rights

18. Do individuals have the opportunity to decline to provide information or to consent to particular uses of the information? Not Applicable

18a. If Yes, how is their permission granted?

19. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action? Not Applicable

19a. If Yes, how does the system ensure "due process"?

20. Did any of the PII provided to this system originate from any IRS issued forms? Yes

20a. If Yes, please provide the corresponding form(s) number and name of the form.

No forms found.

20b. If No, how was consent granted?

Written consent	Yes _____
Website Opt In or Out option	_____
Published System of Records Notice in the Federal Register	_____
Other:	_____

G. INFORMATION PROTECTIONS

Authority: OMB M 03-22 & PVR #9- Privacy as Part of the Development Life Cycle, #11- Privacy Assurance, #12- Privacy Education and Training, #17- PII Data Quality, #20- Safeguards and #22- Security Measures

21. Identify the owner and operator of the system: IRS Owned and Operated

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

22. The following people have use of the system with the level of access specified:

	Yes/No	Access Level
IRS Employees:	<u>Yes</u>	
Users		<u>Read Only</u>
Managers		<u>Read Only</u>
System Administrators		<u>Read Only</u>
Developers		<u>Read Write</u>
Contractors:	<u>No</u>	
Contractor Users		<u></u>
Contractor System Administrators		<u></u>
Contractor Developers		<u></u>
Other:	<u>No</u>	<u></u>

If you answered yes to contractors, please answer 22a. (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation?

23. How is access to the PII determined and by whom?

Users must apply for access via the OL5081 system. Management and security must then approve the request. The SACS system then enforces these access permissions. Developers needing write access to the files must also apply through the OL5081 system and be granted RACF access.

24. How will each data element of SBU/PII be verified for accuracy, timeliness, and completeness?

This is done by the system supplying the data to RTFOL (GMF, IMF, BMF).

25. 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? Yes

25a. If Yes, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

RTFOL data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in IRS Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85.

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.

This is not the authoritative file (the file of record) for this data. It is simply a copy of those records formatted for display. No archiving is done. Records are held for display for 3 years.

26. Describe how the PII data in this system is secured, including appropriate administrative and technical controls utilized.

RACF and SACS are the systems controlling access and reporting on access violations.

26a. Next, explain how the data is protected in the system at rest, in flight, or in transition.

At rest - the RACF system controls access. In Flight - the SACS system is used to control access and provide an Audit Trail. This system is not accessible outside of the IRS.

27. Has a risk assessment (e.g., SA&A) been conducted on the system to ensure that appropriate security controls have been identified and implemented to protect against known risks to the confidentiality, integrity and availability of the PII? No

28. Describe the monitoring/evaluating activities undertaken on a regular basis to ensure that controls continue to work properly in safeguarding the PII.

RTFOL relies upon the monitoring/evaluating activities that are done by the SACS and RACF systems

29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Yes

29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (if appropriate)? Yes

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted? 04/05/2013

H. PRIVACY ACT & SYSTEM OF RECORDS

Under the statute, any employee who knowingly and willfully maintains a system of records without meeting the Privacy Act notice requirements is guilty of a misdemeanor and may be fined up to \$5000.

Authority: OMB M 03-22 & Privacy Act, 5 U.S.C. 552a (e) (4) & PVR #13-Transparency

30. Are 10 or more records containing PII maintained/stored/transmitted through this system? Yes

31. Are records on the system retrieved by any identifier for an individual? (Examples of identifiers include but are not limited to Name, SSN, Photograph, IP Address) Yes

31a. If YES, the System of Records Notice(s) (SORN) published in the Federal Register adequately describes the records as required by the Privacy Act? Enter the SORN number and the complete name of the SORN.

SORNS Number

SORNS Name

IRS 24.046	CADE Business Master File
IRS 24.030	CADE Individual Master File
IRS 34.037	IRS Audit Trail and Security Records System
IRS 22.063	Electronic Filing Records

Comments

I. ANALYSIS

Authority: OMB M 03-22 & PVR #21- Privacy Risk Management

32. What choices were made or actions taken regarding this IT system or collection of information as a result of preparing the PIA?

Resulted in the removal of PII from the system (e.g., SSN use reduced/eliminated)	<u>No</u>
Provided viable alternatives to the use of PII within the system	<u>No</u>
New privacy measures have been considered/implemented	<u>No</u>
Other:	<u>No</u>

32a. If Yes to any of the above, please describe:

NA

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