

Date of Approval: **June 16, 2021**

PIA ID Number: **6191**

## **SYSTEM DESCRIPTION**

*Enter the full name and acronym for the system, project, application and/or database.*

Business Master File (BMF) Document Specific, BDOCSPEC

*Is this a new system?*

No

*Is there a PCLIA for this system?*

Yes

*What is the full name, acronym, and milestone of the most recent PCLIA?*

BMF Document Specific Processing, BDOCSPEC ~ PCLIA #3587

*What is the approval date of the most recent PCLIA?*

8/9/2018

*Changes that occurred to require this update:*

Expiring PCLIA

*Were there other system changes not listed above?*

No

*What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.*

Submission Processing Domain Governance Board (SP GB)

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

Operations & Maintenance (i.e., system is currently operational)

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

No

## **GENERAL BUSINESS PURPOSE**

*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.*

BMF Document Specific (BDOCSPEC) is made up of subprograms that are called by the various runs that make up the Generalized Mainline Framework (GMF) system. The programs are called based upon the tax class and doc code of the record that is currently being processed. Production processing is located in two computing centers, and in the event of a disaster in the computing centers, the other computing center is capable of performing as the disaster recovery system and handling 100% of the workload. The BDOCS subprograms process/validate business tax return information for various tax returns. Each individual return has its own unique processing criteria. The returns are handled one at a time with the applicable data for each return, but BDOCS does not store or maintain the data. There are over 40 forms related to this application, in which we have listed many of them.

## **PII DETAILS**

*Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?*

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

*What types of tax identification numbers (TIN) apply to this system?*

Social Security Number (SSN)

*List the approved Treasury uses of the SSN:*

Interfaces with external entities that require the SSN

When there is no reasonable alternative means for meeting business requirements

*Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).*

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

*Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).*

There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

Employer Identification Number

Other Taxpayer Identification Number

*Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?*

Yes

*Specify the PII Elements:*

Name  
Mailing address  
Phone Numbers  
Date of Birth  
Vehicle Identifiers  
Tax Account Information

*Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?*

Yes

*Specify the types of SBU from the SBU Types List:*

Official Use Only (OUO) or Limited Official Use (LOU) Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Protected Information Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

*Are there other types of SBU/PII used in the system?*

No

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

*Has the authority been verified with the system owner?*

Yes

## **BUSINESS NEEDS AND ACCURACY**

*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.*

The BDOCS subprograms process/validate business tax return information for various tax returns. Each individual return has its own unique processing criteria. The returns are handled one at a time with the applicable data for each return, but BDOCS does not store or maintain the data. The BMF Document Specific (BDOCSPEC) project is a part of the GMF pipeline processing system. BDOCSPEC programs verify the information on various business and individual tax returns along with some internal forms. The project maintains over 380 GMF subprograms and subroutines as well as 8 common shared subroutines which include the zip code validation and foreign address validation programs that are used by electronic filing, pipeline processing, and Integrated Data Retrieval System. The BDOCSPEC subprograms and subroutines are called by GMF and/or Error Resolution System (ERS) to validate return information based upon tax class/doc code/ and format code in the Document Locator Number (DLN). The subprograms are utilized by GMF and ERS to determine (based upon customer requirements) if the return information is valid, and to generate computed money amounts and various indicators for subsequent processing. Valid returns are forwarded by GMF to the appropriate Masterfile. BDOCSPEC programs do not store data, and do not alter or update data without the intervention of a tax examiner or error resolution personnel. Data can be retrieved from GMF and ERS files by computing center

personnel on an "as needed" basis by use of file searches and document retrieval actions. The file searches are based upon whatever taxpayer identifying information is available at the time of research [i.e., EIN, name control, DLN, etc.].

*How is the SBU/PII verified for accuracy, timeliness, and completion?*

Data validation is performed by BDOCS subroutines one record at a time when the records are passed to BDOCS subroutines (programs) by GMF and/or ERS. Validations performed on each return are based upon IRS Business customer requirements. Returns are processed in the GMF and ERS daily.

## **PRIVACY ACT AND SYSTEM OF RECORDS**

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

*Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.*

Yes

*Identify the Privacy Act SORN(s) that cover these records.*

IRS 24.046 Customer Account Data Engine Business Master File

## **RESPONSIBLE PARTIES**

*Identify the individuals for the following system roles:*

## Official Use Only

## **INCOMING PII INTERFACES**

*Does the system receive SBU/PII from other systems or agencies?*

Yes

*Does the system receive SBU/PII from IRS files and databases?*

Yes

*Enter the files and databases:*

System Name: Generalized Unpostable Framework, GUF  
Current PCLIA: Yes  
Approval Date: 12/17/2020  
SA&A: Yes  
ATO/IATO Date: 7/20/2012

System Name: Generalized Mainline Framework, GMF  
Current PCLIA: Yes  
Approval Date: 11/10/2020  
SA&A: Yes  
ATO/IATO Date: 9/13/2012

System Name: Error Resolution System, ERS  
Current PCLIA: Yes  
Approval Date: 10/28/2020  
SA&A: Yes  
ATO/IATO Date: 2/14/2012

*Does the system receive SBU/PII from other federal agency or agencies?*

No

*Does the system receive SBU/PII from State or local agency (-ies)?*

No

*Does the system receive SBU/PII from other sources?*

No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: 706  
Form Name: United States Estate Tax Return

Form Number: 11-C  
Form Name: Occupational Tax and Registration Return for Wagering

Form Number: 709  
Form Name: United States Gift (and Generation-Skipping Transfer) Tax Return

Form Number: 720  
Form Name: Quarterly Federal Excise Tax Return

Form Number: 940  
Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 941  
Form Name: Employer's Quarterly Federal Tax Return

Form Number: 943  
Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: 944  
Form Name: Employer's Annual Federal Tax Return

Form Number: 945  
Form Name: Annual Return of Withheld Federal Income Tax

Form Number: 990  
Form Name: Return of Organization Exempt from Income Tax

Form Number: 990-T  
Form Name: Exempt Organization Business Income Tax Return

Form Number: 1041  
Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: 1042  
Form Name: Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Form Number: 1065  
Form Name: U.S. Return of Partnership Income

Form Number: 1120  
Form Name: U.S. Corporation Income Tax Return

Form Number: 1120-C  
Form Name: U.S. Income Tax Return for Cooperative Associations

Form Number: 1120-F  
Form Name: U.S. Income Tax Return of Foreign Corporations

Form Number: 1120-FSC  
Form Name: U.S. Income Tax Return of a Foreign Sales Corporation

Form Number: 1120-H  
Form Name: U.S. Income Tax Return for Homeowner Associations

Form Number: 1120-L  
Form Name: U.S. Life Insurance Company Income Tax Return

Form Number: 1120-ND  
Form Name: Return for Nuclear Decommissioning Trusts and Certain Related Persons

Form Number: 1120-PC  
Form Name: U.S. Property and Casualty Insurance Company Income Tax Return

Form Number: 1120-POL  
Form Name: U.S. Income Tax Return for Political Organizations

Form Number: 1120-REIT  
Form Name: U.S. Income Tax Return for Real Estate Investment Trusts

Form Number: 1120-RIC  
Form Name: U.S. Income Tax Return for Regulated Investment Companies

Form Number: 1120-S  
Form Name: U.S. Small Business Corporation Income Tax Return

Form Number: 1120-SF  
Form Name: U.S. Income Tax Return for Designated Settlement Funds

Form Number: 2290  
Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: 2758  
Form Name: Application for Automatic Extension of Time to File Certain Excise, Income, Information, and Other R

Form Number: 3520  
Form Name: Annual Return to Report Transactions with Foreign Trusts and Receipt of Foreign Gifts

Form Number: 3520-A  
Form Name: Annual Return of Foreign Trust with U.S. Beneficiaries

Form Number: 4720  
Form Name: Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code

Form Number: 720  
Form Name: Quarterly Federal Excise Tax Return

Form Number: 990-EZ  
Form Name: Short Form Return of Organization Exempt from Income Tax



Form Number: 990-PF  
Form Name: Return of Private Foundation

Form Number: CT-1  
Form Name: Employer's Annual Railroad Retirement and Unemployment Return

Form Number: 1066  
Form Name: U.S. Real Estate Mortgage Investment Conduit Income Tax Return (REMIC)

Form Number: 1041-QFT  
Form Name: Qualified Funeral Trusts

Form Number: 1065-B  
Form Name: U.S. Return of Income for Electing Large Partnerships

*Does the system receive SBU/PII from Employee forms (e.g., the I-9)?*

No

## **DISSEMINATION OF PII**

*Does this system disseminate SBU/PII?*

No

## **PRIVACY SENSITIVE TECHNOLOGY**

*Does this system use social media channels?*

No

*Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?*

No

*Does the system use cloud computing?*

No

*Does this system/application interact with the public?*

No

## INDIVIDUAL NOTICE AND CONSENT

*Was/is notice provided to the individual prior to collection of information?*

Yes

*How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?*

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions.

*Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?*

No

*Why not?*

The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for." Their response is mandatory under these sections.

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

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to Title 5 United States Code.

## INFORMATION PROTECTION

*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

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

*IRS Employees*

Users: Read Write

Managers: Read Write

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

Employees with a business need request access via the Online 5081. The system utilizes the standard IRS online access application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without a signed form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII/SBU data that is required to perform their business function after receiving appropriate approval.

## **RECORDS RETENTION SCHEDULE**

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?*

Yes

*How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.*

BDOCSPEC does not retain or store any records. Because it is non-recordkeeping - no scheduling actions are required. BDOCSPEC is a batch processing application that checks for the accuracy of tax return information. BDOCSPEC does not generate, alter, or store any records. BMF recordkeeping data is appropriately scheduled under Records Control Schedule 29 for Tax Administration - Wage and Investment Records (Service Center Operations), Item 210.

## **SA&A OR ASCA**

*Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?*

No

*Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?*

Yes

*Describe the system's audit trail.*

There are no audit trails in the BDOCS subprograms, the audit trails exist in the calling ERS and GMF systems. All data storage and handling and audit trails are done by the ERS and GMF systems that manage the BDOCS applications. The ERS and GMF systems have approved SA&As.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

No

*Please explain why:*

All monitoring and evaluating activities are done by the ERS and GMF systems that manage the BDOCS applications.

## **SBU DATA USE**

*Does this system use, or plan to use SBU Data in Testing?*

No

## **NUMBER AND CATEGORY OF PII RECORDS**

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

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: Not Applicable

Other: No

## **CIVIL LIBERTIES**

*Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?*

No

*Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?*

No

*Will this system have the capability to identify, locate, and monitor individuals or groups of people?*

No

*Does computer matching occur?*

No

### **ACCOUNTING OF DISCLOSURES**

*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