

Date of Approval: **October 27, 2022**

PIA ID Number: **7185**

SYSTEM DESCRIPTION

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

Business Master File/ Individual Master File Notices, BMFIMFNOT

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?

Business Master File/ Individual Master File, BMFIMFNOT, MS 4B, #4311

What is the approval date of the most recent PCLIA?

10/11/2019

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.

IT Executive Steering Committee (ESC)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

System Deployment/Milestone 5

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.

The BMFIMFNOT project used the Commercial-Off-the Shelf (COTS) software named xPression. The BMFIMFNOT system function is strictly transactional, machine-to-machine or batch processing transactions in a group and no user interactions are impacted by this maintenance. The BMFIMFNOT programs build notices using the data obtained through extraction files and detailed account examination programs. The Business Master File (BMF) Notices data is obtained from the Reporting Agent File (RAF) to generate Power of Attorney (POA) notices. The Individual Master File (IMF) Notices data is obtained from the Centralized Authorization File (CAF). The IMF notices, also, provide a spousal record which is generated and mailed to the spouse. xPression is the tool used to compose the IMF, BMF, CAF, Customer Account Data Engine (CADE), Taxpayer Delinquent Account (TDA), Taxpayer Delinquency Investigation (TDI), Real Time System-Individual Taxpayer Identification Number (RTS-ITIN) and E-Authentication notices. (eAuth or E-Authentication verifies individuals' identity by using existing Internal Revenue Service (IRS) tax records. Once verified they are issued credentials (i.e., ID/Password) for access to IRS applications). xPression manages content items (for example, paragraphs to be included in notices based on business rules) and composing notices.

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:

Security Background Investigations

Interfaces with external entities that require the SSN

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Delivery of governmental benefits, privileges, and services

Law enforcement and intelligence purposes

Another compelling reason for collecting the SSN

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

For the Individual Master File (IMF), there is no alternative to the use of the SSN. The SSN is the significant identifying part of the return data being processed and the data systems creating the notices.

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

The Office of Management and Budget memorandum Cir A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record". On certain taxpayer notices that the business customer has identified, the BMFIMFNOT project mitigation strategy involves masking the social security number (SSN) on the correspondence notice and only printing out the last four digits of their SSN to process notice data. The masking of the SSN practice was implemented several years ago.

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

Date of Birth

Place of Birth

Standard Employee Identifier (SEID)
Alien Number
Financial Account Numbers
Employment Information
Tax Account Information
Centralized Authorization File (CAF)

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:

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

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

PII about individuals for Bank Secrecy Act compliance 31 USC

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 SSN is the unique key identifying the field to process an individual's return information.

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

Data is validated upstream of the Business Master File/ Individual Master File Notices processing. All the date values are determined by the information provided to the BMFIMFNOT processing from the master file or the system date. Taxpayers see plainly on the notice the due date for response and the Internal Revenue Service (IRS) phone numbers are provided for a taxpayer to call if the information is not clear to them. Any taxpayer can challenge in the court of law a notice received by them for anything they determine is inaccurate.

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 00.001 Correspondence Files and Correspondence Control Files
- IRS 24.030 Customer Account Data Engine Individual Master File
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 22.054 Subsidiary Accounting Files
- IRS 26.019 Taxpayer Delinquent Account Files
- IRS 34.037 Audit Trail and Security Records
- IRS 00.002 Correspondence Files: Inquiries about Enforcement Activities
- IRS 26.020 Taxpayer Delinquency Investigation Files

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: Notice Review Processing System (NRPS)

Current PCLIA: Yes

Approval Date: 4/21/2021

SA&A: Yes

ATO/IATO Date: 10/13/2022

System Name: Business Master File (BMF)

Current PCLIA: Yes

Approval Date: 9/22/2021

SA&A: Yes

ATO/IATO Date: 3/12/2022

System Name: Individual Master File (IMF)

Current PCLIA: Yes

Approval Date: 3/4/2020

SA&A: Yes

ATO/IATO Date: 4/13/2022

System Name: Individual Taxpayer Identification Number (ITIN)

Current PCLIA: No

SA&A: Yes

ATO/IATO Date: 5/17/2022

System Name: Electronic Authentication (e-Authentication)

Current PCLIA: Yes

Approval Date: 6/16/2021

SA&A: Yes

ATO/IATO Date: 7/2/2022

System Name: Automated Substitute for Return (ASFR)
Current PCLIA: Yes
Approval Date: 12/6/2019
SA&A: Yes
ATO/IATO Date: 2/11/2022

System Name: Adoption Taxpayer Identification Number (ATIN)
Current PCLIA: Yes
Approval Date: 9/1/2021
SA&A: No

System Name: Notice Delivery System (NDS)
Current PCLIA: Yes
Approval Date: 8/3/2020
SA&A: No

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

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).

Name: Bureau of Fiscal Services
Transmission Method: Connect Direct
ISA/MOU: Yes

Name: Social Security Administration
Transmission Method: Connect: Direct OS/390
ISA/MOU: Yes

Name: Small Business Administration
Transmission Method: Connect Direct
ISA/MOU: Yes

Name: Census Bureau
Transmission Method: Connect Direct
ISA/MOU: Yes

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: 1040

Form Name: U.S. Individual Income Tax Return

Form Number: 1040EZ

Form Name: Income Tax Return for Single and Joint Filers With No Dependents

Form Number: 1120

Form Name: U.S. Corporation Income Tax Return (type C, S, Limited Liability Company, Non-profit Organization)

Form Number: 1099DIV

Form Name: Dividends and Distributions

Form Number: W-2

Form Name: Wage and Tax Form

Form Number: W-4

Form Name: Employee's Withholding Allowance Certificate

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

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Business Master File On-Line (BMFOL)

Current PCLIA: No

SA&A: No

System Name: Individual Master File Posting and Analysis (IMF POSTING ANALYSIS)

Current PCLIA: No

SA&A: No

System Name: Individual Master File Outputs (IMF OUTPUTS)
Current PCLIA: No
SA&A: No

System Name: Individual Master File Pre-Posting (IMF PREPOSTING)
Current PCLIA: No
SA&A: No

System Name: Notice Review Processing System (NRPS)
Current PCLIA: Yes
Approval Date: 4/21/2021
SA&A: No

System Name: Business Master File Pre-Posting (BMF PRE-POSTING)
Current PCLIA: No
SA&A: No

System Name: Business Master File Posting and Analysis (BMF POSTING ANALYSIS)
Current PCLIA: No
SA&A: No

System Name: BMF Discriminant Index Function Inventory (BMF DIF INV)
Current PCLIA: No
SA&A: No

System Name: Exempt Organizations Extracts (EXMPTORG)
Current PCLIA: No
SA&A: No

System Name: Business Master File Outputs (BMF OUTPUTS)
Current PCLIA: No
SA&A: No

System Name: Correspondence Production Services (CPS) Notice Delivery System (NDS)
East and West
Current PCLIA: No
SA&A: No

System Name: Business Master File Reports (BMF REPORTS)
Current PCLIA: No
SA&A: No

Identify the authority.

For Individual Master File (IMF) portion of the project: The authority for processing taxpayer information is 5 U.S.C. 301 and 26 U.S.C. 7801. For Business Master File (BMF) portion of project: 26 USC 6109 is the authority for SSNs in IRS systems.

For what purpose?

FOR IMF: The purpose for sharing taxpayer information received by other IRS systems and processed by IMF is to assess and distribute tax returns. For BMF:26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents. The name, Taxpayer Identification Number (TIN), and address are required to identify the taxpayer's account. The income, deductions, credits, etc. reported on the tax return, as well as any payments received, are required to settle the taxpayer's account, and maintain a record of taxes assessed, abated, and collected.

Does this system disseminate SBU/PII to other Federal agencies?

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).

Organization Name: Census Bureau
Transmission Method: Connect Direct
ISA/MOU: Yes

Organization Name: Social Security Administration
Transmission Method: Connect Direct
ISA/MOU: Yes

Organization Name: Financial Management Services (FMSS)
Transmission Method: Connect Direct
ISA/MOU: Yes

Organization Name: Bureau of Financial Services (BFS)
Transmission Method: Connect Direct
ISA/MOU: Yes

Identify the authority.

Federal Information Security Management Act (FISMA) as part of the E-Government Act of 2002 Office of Management and Budget (OMB) Circular A-130. Appendix Lit. Security of Federal Automated Information Resources NIST Special Publication 800-47. Security Guide for interconnecting information Technology systems United States Department of the Treasury TOP 85-01, Treasury Information Technology Security Program TO P 85-0 I. Unclassified Non-National Security Systems Internal Revenue Manual (IRM) I 0.8.1. IT Security Policy and Guidance, May 9, 2019, LRS Perimeter Security Document IRS Guidelines for Deployment of Firewalls.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Financial Management Service (FMS): FMS provides data to BMF on taxpayers that have other outstanding federal liabilities that can or have been offset by their account overpayment. Social Security Administration (SSA): SSA provides W3 information to BMF on taxpayers that is used in Combined Annual Wage Reporting (CAWR). For IMF portion of the project.

For what purpose?

Title 26, United States Code (U.S.C.), Section 6103, Subsections (j) and (n); provide authority for the IRS to transmit federal tax information (FTI) to the Census Bureau for statistical purposes only.

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

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?

Notice consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Business Master File (BMF) does not send any notices directly to the taxpayers. Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due Process is provided pursuant to 5 USC. Individual Master File (IMF) does not send any notices directly to the taxpayers.

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

No

Why not?

Notice consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Business Master File (BMF) does not send any notices directly to the taxpayers. Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due Process is provided pursuant to 5 USC. Individual Master File (IMF) does not send any notices directly to the taxpayers.

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

Notice consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. Business Master File (BMF) does not send any notices directly to the taxpayers. Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due Process is provided pursuant to 5 USC. Individual Master File (IMF) does not send any notices directly to the taxpayers. The Internal Revenue laws of the United States are based on the return filed by the taxpayer. The notice informs them that an adjustment has been made to their account and if the IRS is in error, they can write or call.

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 Only

Managers: Read Only

System Administrators: Administrator

Developers: Read Write

IRS Contractor Employees

Contractor Users: Read Only

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

All those with access must go through the Public Trust Clearance process before access is considered. Once cleared, they must complete the proper request forms before access to IMF is obtained. All access must be approved by the user's manager who reviews the access request form at the time of submission and on an annually basis. The system administrators/approvers will also verify group membership to ensure system rights are limited based on the employee or contractor's need-to-know in order to perform their official duties. For access to an environment where a new or modified system is being tested (i.e., a non-production supporting environment) users must complete the necessary SBU data training, complete an access request form, and in some cases as outlined by the requirements set forth within the Internal Revenue Manual (IRM), submit an elevated access letter that is approved by the Associate Chief Information Officer prior to granting access. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Business Entitlement Access Request System (BEARS) process to request access to the System.

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.

IMF data is approved for deletion/destruction 30 years after end of processing year. These disposition instructions are published in Document 12990 under Records Control Schedule (RCS) 29 for Tax Administration - Wage and Investment Records (Service Center Operations), Item 203. Annual end of year processing (Conversion) updates the IMF. An analysis is performed based on factors such as the current status, the Assessment Expiration Date, Collection Expiration Date entity, and tax modules are removed to the retention register. Media destruction methodologies are governed by IRM 2.7.4 Magnetic Media Management. The manipulation and sharing of IMF data is governed by IRM 2.7.9 Enterprise Computing Center-Martinsburg (ECC-MTB) Processing Timeliness. The BMF System are scheduled, and approved disposition instructions are published in IRS Document 12990, under Records Control Schedule 29 for Tax Administration-Wage and Investment Records, Item 210. In 1980, the National Archives and Records Administration (NARA) appraised the Information Returns as Temporary Records (Job No. NC1-58-82-9), but with a long-term storage requirement of 75 years after year of processing. Annual Conversion updates the BMF. An analysis is performed and based on factors such as the current status, the assessment expiration date and collection expiration data entity and tax modules are removed to the retention register. A copy of the removed Entity will be put on the Microfilm Replacement System (MRS) Deleted Entity File for future research purposes. IRS follows disk sanitization procedures for destruction of discarded media. IRM 2.7.4, Management of Magnetic Media (Purging of SBU Data and Destruction of Computer Media) provides those procedures used for sanitizing electronic media for reuse (e.g., overwriting) and for controlled storage, handling, or destruction of spoiled media or media that cannot be effectively sanitized for reuse (e.g., degaussing).

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.

In the current application database, audit trailing is implemented. IRM 10.8.1 require auditing processes on each table and event. This auditing will include capturing the following: insert date and time, inserted by, update date and time, updated by. The data that BMF receives is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. Vulnerability scans and policy checkers are routinely run and if a vulnerability is detected efforts are made to address the concern upon discovery. In addition, IMF and BMF development areas that utilize live data periodically review staff lists to ensure listed support personnel require the level of access requested.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The IMF system is going through a continuous System Test Plan due to its ongoing enhancements. Each enhancement has a different set of design requirements which includes security and privacy requirements that are assessed. The overarching privacy requirements are tracked in the Rational Requirements Tool and reviewed by the development team. The identified requirements will then be tested and documented. Any risks that are discovered are reviewed and addressed. All this is being coordinated by Requirements Engineering Program Office and Cybersecurity and tracked in the Rational Requirements Tool and developer security assessment testing. The overarching privacy requirements are tracked in the Rational Requirements Tool. This is documented in the Planned Maintenance Requirements Checklist. The BMF and IMF tests are consolidated into the BMFIMFNOT System Test Plan document.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

The test results are documented in the End of Test Report (EOTR). Self-Assessments are performed annually based on NIST 800-26. These evaluations of the security controls take into account the value of the application, threats, vulnerabilities, and the effectiveness of current or proposed security safeguards. In addition to planned reviews of security controls, additional security controls and safeguards are implemented as needed to address security shortcomings. Development changes to the BMF and IMF undergo functional, unit, and capability testing by IRS Product Assurance (PA) / Test Assurance Domain (TAD) prior to implementation. Several levels of assurance tests are performed to ensure the safety of major releases. Endeavor serves as the source code repository providing version control and configuration management capabilities to the BMF. Endeavor documents changes to the application throughout the production life cycle. Within Endeavor are different libraries for short and long-term development that include production and test environments. These libraries allow the developer to see what has been added, deleted, and changed in addition to providing the ability to test proposed release source code. Each stage in the development and testing path has associated storage that is effectively a duplicate of the previous stage. The final stage is reserved for the production version/level of source and executable elements. In addition, BMF undergoes Final Integration Testing (FIT) and System Acceptability Testing (SAT) for all development changes to BMF. As part of the SA&A efforts on March 12, 2019, SCA was performed on the BMF. Results will be documented according to NIST methodology. Vulnerabilities, system flaws, and weaknesses identified for the application will be tracked through Plan of Actions and Milestones (POA&Ms) for remediation tracking.

SBU DATA USE

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

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

2/20/2018

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

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

Yes

Explain the First Amendment information being collected and how it is used.

The main IRS webpage provide taxpayer their "Taxpayer their Bill of Rights": The Right to Be Informed, The Right to Quality Service, The Right to Pay No More than the Correct Amount of Tax, The Right to Challenge the IRS's Position and Be Heard, The Right to Appeal an IRS Decision in an Independent Forum, The Right to Finality, The Right to Privacy, The Right to Confidentiality, The Right to Retain Representation and The Right to a Fair and Just Tax System. The information maintained on an individual is pertinent to and within the scope of an authorized law enforcement activity. There is a statute that expressly authorizes its collection.

Please list all exceptions (any one of which allows the maintenance of such information) that apply:

The individual about whom the information was collected or maintained expressly authorizes its collection/maintenance (as noted in Q17).

The information maintained is pertinent to and within the scope of an authorized law enforcement activity (as noted in Q7).

There is a statute that expressly authorizes its collection (identified in Q6).

Will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges under Federal programs?

Yes

Explain the determination process. Consult with IRS General Legal Services to complete this section.

Yes, all of our notices included the next steps that can be taken by the taxpayer to comply with the notice being sent them. We provide a return stub/voucher, envelope, address, and call site phone numbers. The penalty and interest information is explained in detail how we computed those values.

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?

Yes

Does the system have a process in place to account for such disclosures in compliance with IRC §6103(p) (3) (A) or Subsection (c) of the Privacy Act? Contact Disclosure to determine if an accounting is required.

Yes