

Date of Approval: June 30, 2017

PIA ID Number: **2564**

A. SYSTEM DESCRIPTION

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

Commissioner's Correspondence

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Commissioner's Correspondence, e-trak CC-ECCO PCLIA# 885

Next, enter the **date** of the most recent PIA. 7/2/2014

Indicate which of the following changes occurred to require this update (check all that apply).

<u>No</u>	Addition of PII
<u>No</u>	Conversions
<u>No</u>	Anonymous to Non-Anonymous
<u>No</u>	Significant System Management Changes
<u>No</u>	Significant Merging with Another System
<u>No</u>	New Access by IRS employees or Members of the Public
<u>No</u>	Addition of Commercial Data / Sources
<u>No</u>	New Interagency Use
<u>No</u>	Internal Flow or Collection

Were there other system changes not listed above? No

If yes, explain what changes were made.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

<u>No</u>	Vision & Strategy/Milestone 0
<u>No</u>	Project Initiation/Milestone 1
<u>No</u>	Domain Architecture/Milestone 2
<u>No</u>	Preliminary Design/Milestone 3
<u>No</u>	Detailed Design/Milestone 4A
<u>No</u>	System Development/Milestone 4B
<u>No</u>	System Deployment/Milestone 5
<u>Yes</u>	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

A.1 General Business Purpose

5. 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 Commissioner Correspondence (CC) and Customer Support Office is responsible for ensuring correspondence addressed to the Commissioner, Deputy Commissioners, Secretary of Treasury, the President and Vice-President; from taxpayers, IRS employees, Congress, Treasury, the White House, Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) receive a response in a timely manner. Our system (e-trak Commissioner's Correspondence) is a tracking system. We do not require SBU/PII information, the information is provided the taxpayer (it is included within their correspondence) and scanned into the system. This information can and usually does include PII/SBU. The e-trak C&C system consists of two modules. The first module provides the IRS leadership and Business Units with the ability to timely and effectively manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, The White House, GAO and TIGTA. The internal Business Units are able to track and monitor internal documents that require a controlled response, and signature packages. The second module deals with complaints against employees housing any information provided in the correspondence. The e-trak application is a commercial off the shelf (COTS) product that was purchased by the IRS; from the vendor Micro Pact. The e-trak application is a web-based data tracking application that offers 'no code customization' meaning that administrators can make configuration changes to the application without requiring code development. Due process is provided pursuant to 26 USC.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary Yes On Spouse Yes On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes	Social Security Number (SSN)
Yes	Employer Identification Number (EIN)
Yes	Individual Taxpayer Identification Number (ITIN)
No	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes	Practitioner Tax Identification Number (PTIN)

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 M-07-12 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. The CC program requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	Yes	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
Yes	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
Yes	Criminal History	No	No	No
Yes	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
Yes	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
Yes	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

6d. Are there other types of SBU/PII used in the system? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109
Yes	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
Yes	PII for personnel administration is 5 USC
No	PII about individuals for Bank Secrecy Act compliance 31 USC
No	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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 SBU/PII is not relevant and necessary to meet the mission requirement of the systems. The system does not require the SBU/PII; the taxpayer's voluntary shares this information in the

correspondence which is now scanned into the system. Since the correspondence is now scanned it can contain names, addresses, SSN's, ITINs, email addresses, preparer information, and employee information. Previously before scanning only the name and address was entered into the system. The e-trak C&C system provides the IRS leadership and Business Units with the ability to timely and effectively manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, The White House, GAO and TIGTA. The internal Business Units are able to track and monitor internal documents that require a controlled response, and signature packages.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

The SBU/PII is not verified by the system for accuracy, timeliness and completeness because it is correspondence from the taxpayer. The e-trak Commissioners C&C System module tracks and monitors correspondence addressed to the IRS Commissioner and the two Deputy Commissioners. In addition, it is used by the Business Units to control and track all internal documents requiring controlled responses and signature packages throughout their organizations. The IRS Leadership and Business Units manage their responses to issues raised by taxpayers, IRS employees, Congress, Treasury, the White House, GAO and TIGTA in a timely and effective manner. Affective parties have the opportunity to clarify or dispute negative information that could be used against them.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

<u>SORNS Number</u>	<u>SORNS Name</u>
Treas/IRS 00.001	-Correspondence Files and Correspondence Control
Treasury/IRS 34.037	IRS Audit Trail and Security Records System
Treasury/IRS 00.007	Employee Complaints and Allegation Referral Record

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. # # Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

The system does not interact with the public; nor does the system request/require information from the public. The public forward information with their correspondence as a reference. If an address is provided, we will send an acknowledge letter to the taxpayer, acknowledging receipt of their correspondence.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? The system does not interact with the public; nor does the system request/require information from the public. The public forward information with their correspondence as a reference. If an address is provided, we will send an acknowledge letter to the taxpayer, acknowledging receipt of their correspondence.

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

Yes, the system will allow affective parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

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

IRS Employees? Yes

<u>IRS Employees?</u>	<u>Yes/No</u>	<u>Access Level (Read Only/Read Write/Administrator)</u>
Users	Yes	Read and Write
Managers	Yes	Administrator
Sys. Administrators	Yes	Administrator
Developers	Yes	Administrator

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? All account access to the system is granted through the OL5081 authorization process thus ensuring that authorization is granted from appropriate designated officials and that identifiers are securely distributed to the individuals requesting access. A potential user must submit a request for access via IRS OL5081 to their local management for approval consideration. Users are not permitted access without a signed 5081 form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the OL5081 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 data that is required to perform their business function after receiving appropriate approval. E-trak also regularly runs audits to determine accounts that no longer need access to PII or our inactive. Per IRM 10.8.1.5.1.3, after 120 days of inactivity, the user's account will be disabled, but not removed from the system. After 365 days of inactivity, the count will be automatically deleted. Disabled or deleted accounts require that the user go through the OL5081 process to regain access to the system.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?
Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. 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

22a. 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.

Recordkeeping copies of Commissioner Correspondence are scheduled in accordance with Records Control Schedule (RCS) 8, item 14. Correspondence are 7-year records and

disposition instructions are published in Document 12990 under RCS 8. The e-trak CC/ECCO System module audit records are maintained for 2 years to support after-the-fact investigations of security incidents. The web server and application/database server auditing is managed at the MITS-30 General Support System (GSS) level.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 1/13/2017

23.1 Describe in detail the system s audit trail. Treasury/IRS 34.037 IRS Audit Trail and Security Records System; Treasury/IRS 00.007 Employee Complaints and Allegation Referral Record. E-trak CC/ECCO application has full audit trail capabilities. The audit trail assures that those who use e-trak CC/ECCO only have permission to view and use the modules their role allows. The SA prepares and reviews monitoring reports based on Identity Theft and Incident Management (ITIM) established timeframes

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process**, 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? Create test cases and test scripts for security and privacy requirements. These test cases and test scripts are to validate and verify user access control procedures, ensure strict confidentiality use of data, and accountability.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Test results are stored within the e-trak program office.

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: Under 50,000

26b. Contractors: Not Applicable

26c. Members of the Public: Under 100,000

26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report
