
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: October 14, 2014 12:00AM

PIA ID Number: **526**

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):

Electronic Tax Law Assistance , ETLA

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

3. Identify how many individuals the system contains information on

Number of Employees: Under 50,000

Number of Contractors: Not Applicable

Members of the Public: Not Applicable

4. Responsible Parties: N/A

5. General Business Purpose of System

Electronic Tax Law Assistance System (ETLA) is a program that collects taxpayer questions. The program is activated when taxpayers type a question into a form on the IRS.gov web site and each question is inserted into a database. This allows the IRS assistors to communicate from their PC with the ETLA system to access and answer questions. The application is a customized software product that produces Internet screens dynamically, based on the database contents, and allows Customer Service Representatives (CSR's) to respond to questions, change their passwords, produce reports, etc.

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) Yes

6a. If **Yes**, please indicate the date the latest PIA was approved: 2/7/2008

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) No
- System is undergoing Security Assessment and Authorization Yes

6c. State any changes that have occurred to the system since the last PIA

No changes

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

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

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.
To provide efficient taxpayer service.

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>No</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: No

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
16. Does this system host a website for purposes of interacting with the public? Yes
17. Does the website use any means to track visitors' activity on the Internet? No

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? Yes

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

Use is not mandatory. Taxpayers grant permission by opting to use the system.

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

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

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 5 USC.

20. Did any of the PII provided to this system originate from any IRS issued forms? No

- 20b. If **No**, how was consent granted?

Written consent

Website Opt In or Out option

Published System of Records Notice in the Federal Register

Other: The sole purpose of the system is to provide free assistance with tax law questions on a FIFO basis. The system and its data are not used for any other purpose. The IRS has established the following operational privacy guidelines for the handling of taxpayer information: * Requirements that govern accurate, reliable, complete, and timely taxpayer information will ensure the fair treatment of all taxpayers. * The privacy rights of taxpayers will be respected at all times and every taxpayer will be treated honestly, fairly, and respectfully.

Yes

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

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 Only</u>
Contractors:	<u>No</u>	
Contractor Users		<u></u>
Contractor System Administrators		<u></u>
Contractor Developers		<u></u>
Other:	<u>No</u>	<u></u>

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

A user's position and need-to-know determines the type of access to the data. The manager, and the ETLA Coordinator grant approval for ETLA access. Users must request access through the On-line Form 5081 System to obtain a login USERID and password, and are assigned only to those system permissions they need to perform their job. A user's access to the data terminates when it is no longer required. No contractors have access to the system.

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

ETLA data is provided by a download from the public IRS web site at ww.irs.gov

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.

ETLA data is approved as temporary, subject to several different retentions based on type of data. The National Archives approved these disposition instructions, along with those for system input and output records, and system documentation under Job No. N1-58-09-55. These instructions are published in IRS Document 12990 (formerly IRMs 1.15.8-37) under Records Control Schedule 19 for the Enterprise Computing Center-Martinsburg, Item 63. Records are deleted at the end of the retention period using an SQL delete query that is run from within an application Cold Fusion module. The purge procedure is documented within the application module that performs the purge routine.

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

A user's position and need-to-know determines the type of access to the data. The manager, and the ETLA Coordinator grant approval for ETLA access. Users must request access through the On-line Form 5081 System to obtain a login USERID and password, and are assigned only to those system permissions they need to perform their job. A user's access to the data terminates when it is no longer required.

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

Official use is restricted to those who have completed the 5081 process and have been assigned a USERID and password.

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? Yes

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

GS Level: System/Intrusion Detection System (IPS/IDS) and Host Intrusion Detection System (HIDS). Monitoring Roles: SAs and DBAs assign initial identifications and passwords, security profiles, and other security characteristics of new users. Other tasks include changing security profiles for existing users, ensuring that user's access or type of access is restricted to the minimum necessary to perform his/her job, and monitoring system integrity, protection levels, and security-related events. Additionally monitoring activities include running policy and network checkers and scans. System logs are maintained.

29. Is testing performed, in accordance with Internal Revenue Manual (IRM) 10.8.8 - *IT Security, Live Data Protection Policy*? Not Applicable

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.

SORN Number	SORN Name
Treasury/IRS 00.001	Correspondence Files and Correspondence Control Files

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>Yes</u>
Provided viable alternatives to the use of PII within the system	<u>No</u>
New privacy measures have been considered/implemented	<u>Yes</u>
Other: <u>Default setting could be changed to exclude the original message but this could create confusion for the taxpayer who may not remember the specific question sent</u>	<u>Yes</u>

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

ETLA employees working have been instructed to remove PII and BU information from ETLA replies that include this information. This information will be added to the ETLA IRM 21.3.2 to enforce this requirement. Default setting could be changed to exclude the original message but this could create confusion for the taxpayer who may not remember the specific question sent