

Date of Approval: August 4, 2015

PIA ID Number: **1185**

A. SYSTEM DESCRIPTION

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

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.

Investigative Data Analytics, IDA

Next, enter the **date** of the most recent PIA. 11/4/2013

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>Yes</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

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>Yes</u>	System Development/Milestone 4B
<u>No</u>	System Deployment/Milestone 5
<u>No</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 Investigative Data Analytics (IDA) system project will have massive amount of heterogeneous data pertinent to financial investigation involving income tax fraud, money laundering and terrorist activities. PII including SSNs are used to associate individuals and entities with financial transactions and as a form of identification. TINs represent taxpayer identification numbers which are composed of social security numbers, entity identification numbers (businesses) and Individual Taxpayer Identification Numbers (ITINs) –assigned to individuals who do not have a social security number. PII is fundamental to data analytics and the identification of association and relationships in the investigation of criminal activity.

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 No On Spouse No 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)
No 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).

SSN are required for cases that point to an individual and is unique to the individual. There is no mitigation strategy

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	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No

No	Protection Personal Identification Numbers (IP PIN)	No	No	No
Yes	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
Yes	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
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

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)

- No 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
- No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
- No 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.

Each data item in the repository will be used for investigations and analysis by the IDA system. Data available to the IDA repository will be used for both reactive and proactive queries. Reactive queries are a result of specific, targeted investigations, and proactive queries are a result of pattern matching to generate leads. Data available in the IDA repository will enable users to detect suspicious financial transactions indicative of money laundering, terrorism, and other financial crimes.

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 data IDA receives from the IRS will be considered as accurate, timely and complete. The data is received "as-is" and deemed accurate. It is assumed that the originating source validates the data for completeness. It is deemed timely in that the most current transactions are received. IDA will not have the criteria to perform any further verification. Query results will be used for purposes of generating leads only. Any investigative process that results from these leads will use the corresponding data from the originating systems.

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.

SORNS Number

SORNS Name

Treasury / IRS 34.037 IRS Audit Trail and Security Records System

Treasury / IRS 46.050 Automated Information Analysis System

Treasury/ IRS 42.031 -Anti-Money Laundering/Bank Secrecy Act (BSA) Syst

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. N/A

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? Yes

If **yes**, enter the files and databases.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Criminal Investigations Management Information System (CIMIS)	Yes	07/09/2013	No	
Registration of Money Service Businesses	No	07/09/2013	No	
Exempt Organization (EO)	No	07/09/2013	No	
Specially Designated Nationals (SDN)	No	07/09/2013	No	
Form 8300, Report of Cash Payments Over \$10,000 Received in a Trade or Business (Form 8300)	No	07/09/2013	No	
Form 105, Report of International Transportation of Currency or Monetary Instruments (CMIR)	No	07/09/2013	No	
Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts (3520)	No	07/09/2013	No	
Annual Information Return of Foreign Trust with a U.S. Owner (3520A)	No	07/09/2013	No	

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **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).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
SAR-U, also referred to as Unified SAR, BSAR, and FinCEN SAR	Contains data from the SAR-U that is filed by all required industries, businesses, and financial institutions. This unified form replaces the other four SAR forms that were specific to the filer's business type.	Yes
FBAR	Contains data from the form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR).	No
CTR	Contains data from form 8300, International Transportation of Currency Reports, and other Currency Transaction Reports filed by required industries, businesses, and financial institutions.	No

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1040	US Individual Income Tax Return

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? 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, cloud, 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.

This information/data being reused in IDA 2.0 was collected by other systems. IDA was designed to be used by CI Law Enforcement (Special Agents; Investigative Analysts; and Tax Fraud Investigative Aides) for research into tax schemes and as evidence gathering for active criminal investigations. This data consolidation allows the CI community to cross search data sources without having to connect to multiple agencies systems of record.

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? this application does not gather the information directly from the individual.

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

As this application is not the system of the record for the individuals information, therefore correction and redress are part of the system(s) of record responsibility. This application does receive corrected and redressed data from the third party when made available. Regarding access to the information all users of the application must prepare and have a management signed application request (On-Line Form 5081/OL-5081) detailing the business need to use this application and the end-user rules. The users of this application are also required to complete annual security awareness training, including Un-authorized Access (UNAX) training and procedures.

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 Contractor Operated

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

IRS Employees? Yes

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

Contractor Employees? Yes

Contractor Employees?	Yes/No	Access Level	Background Invest.
Contractor Users	Yes	Read-Only	High
Contractor Managers	Yes	Read-Only	High
Contractor Sys. Admin.	Yes	Read-Only	High
Contractor Developers	Yes	Read and Write	High

21a. How is access to SBU/PII determined and by whom? OL5081 requests and appropriate business units

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 ?
Yes

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? No

22b. 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.

IDA is unscheduled. A request for records disposition authority for IDA and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for IDA inputs, system data, outputs, and system documentation will be published in Document 12990 under Records Control Schedule (RCS) 30 for Criminal Investigations, item number to be determined.

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? 2/28/2014

23.1 Describe in detail the system s audit trail. An audit trail will be maintained on cases accessed by a user within the scope of the data. A full system log will also be maintained for any system level activities including new data uploads to the IDA system.

J. PRIVACY TESTING

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

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

If **in process**, when is the test plan scheduled for completion? 7/31/2015

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? Testing has not started.

K. SBU Data Use

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

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? No

If **no**, explain why not. SBU request will be submitted for this project.

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: More than 1,000,000
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? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. The system will provide location information such as a home or business address in an effort to identify and locate individuals that are under investigation.

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
