
A. SYSTEM DESCRIPTION

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

2. Is this a new system? No

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

Next, enter the **date** of the most recent PIA.

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 |

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? No

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 Insolvency Interface Program (IIP) automates the transfer of data between the Automated Insolvency System (AIS), an Oracle database, and Integrated Data Retrieval System (IDRS). IIP goes beyond the mere transfer of data - it includes processing and decision-making based on the value of the data it is processing. Additionally, IIP may alter or abort a processing sequence in one system based on the value, existence or non-existence of data in the other system. IIP also

facilitates bankruptcy research and IDRS terminal input. It is an effort to automate time-consuming tasks normally performed by clerical and bankruptcy specialists.

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 No On Dependent

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

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>No</u>	Individual Taxpayer Identification Number (ITIN)
<u>No</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	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-07-16 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. IIP requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. 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
No	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
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No

No	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
No	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
Yes	Tax Account Information	Yes	Yes	No

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

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
Yes	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.
No	Proprietary data	Business information that does not belong to the IRS
No	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
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

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)

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	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.

Relevant SBU/PII is used to conduct bankruptcy processing.

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 that IIP receives is from Internal Revenue Service (IRS) systems (IDRS & Computer Files On Line (CFOL)) which are deemed reliable and the data is validated for accuracy by the system sending the data as described in that system's Privacy Impact Assessment. Any determinations made are validated during IIP processing and the taxpayer has appeal rights for any determinations made from the data.

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 26.019	Taxpayer Delinquent Account Files
Treas/IRS 34.037	Audit Trail and Security Records System

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. *Redacted information for Official Use Only

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>
Integrated Data Retrieval System (IDRS)	Yes	08/03/2014	Yes	02/09/2011
Computer Files On Line (CFOL)	No	08/03/2014	No	02/09/2011

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

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? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Automated Insolvency System (AIS)	Yes	04/21/2014	No	

Identify the authority and for what purpose? The authority for processing taxpayer information is title 5 U.S.C. 301 and title 26 U.S.C. 7801. The purpose for sharing taxpayer information with AIS is to facilitate bankruptcy processing.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? 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? Yes

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions.

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 legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. These sections state that individuals must file a return or statement with IRS for any tax for which they are liable and response is mandatory.

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

The entire bankruptcy process and procedures are dictated by the Internal Revenue Manual guidelines - IRM Part 5.9. IRS policy allows individuals whose data is in the system the opportunity to clarify or dispute negative determinations per the Insolvency Disclosure and Telephone 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 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 and Write

Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	Yes	Read-Only

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Access is determined by by need-to-know requirements. User access is given, monitored and removed by Insolvency management through AIS database permissions & roles.

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 ? No

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.

The Insolvency Interface Program (IIP) is scheduled under approved NARA Job N1-58-97-13 under the Automated Insolvency System (AIS) as published in Records Control Schedule (RCS) 35, Item 35. All data meeting end of retention period requirements will be eliminated, overwritten, degaussed, and/or destroyed in accordance with National Archives and Records Administration (NARA)-approved disposition authorities for that system's data, and done so in the most appropriate method based upon the type of storage media used.

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)? No

23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? Yes

23.1 Describe in detail the system s audit trail. For the batch runs audit trails: They are only kept for a month due to space limitations. They are used to trouble shot problems. Audit trails include: - screen shots of every screen IDRS scanned for data or input to, i.e FRM77. -the flat files that were generated and loaded in the AIS database (DB). Note: these are audit trails of batch runs, there is no user to track. For Audit trails of user interactive systems, there is an extensive audit trail of what users do at data entry screens. - When users make a determination at the Automated Discharge System (ADS) module screens, by just entering a one character code, the userid and date is stored in the AIS DB. All users have access to see this information. - When users mistakenly run a case thru ADS and want the ADS module rows removed, the rows are moved to an audit table (called canc_modu) and the userid and date of the person who requested the move are placed in those moved rows. If a user has access to Ad Hoc reports they can see this information, or they can ask a programmer to look in the AIS DB for them. - When a user deletes a row (no updates are

allowed) from an IIP data file, the data that was deleted and userid and date are stored in an audit file. The file name is "audit_daf". The IIP Admin can look at this information.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. IIP is an interface to AIS. In the past AIS has done System test plans that covered IIP.

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: Not Applicable
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
