

NOTE: The following reflects the information entered in the PIAMS website.

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: Aug 21 2014 12:00am

PIA ID Number: **1033**

1. What type of system is this? Non-Major System

1a. Is this a Federal Information Security Management Act (FISMA) reportable system? No

2. Full System Name, Acronym, and Release/Milestone (if appropriate):

Name Search Facility, NSF

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

If yes, please state the previous system name, acronym, and release/milestone (if appropriate):

3. Identify how many individuals the system contains information on

Number of Employees: _____

Number of Contractors: _____

Members of the Public: Over 1,000,000

4. Responsible Parties:

NA

5. General Business Purpose of System

The NSF (Name Search Facility) is a non-major application which allows users to use CCs (Command Codes) NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE and TPIIP to query a national relational database at ECC-MTB (Enterprise Computing Center-Martinsburg). IRS (Internal Revenue Service) employees, who know the name and address of a taxpayer and need to locate a taxpayer's account number, or vice-versa, use these CCs for research purposes. The NSF CCs provide a means for users to identify taxpayers when only limited identification information is available. The available information is used to query a data base of taxpayer identification data and produce a list of potential matches. A query using a Taxpayer Identification Number (TIN) could produce a name and address or vice versa. A date of birth can also be used in a search for a Social Security Number (SSN) for a person with a common name. NSF retains old addresses for research, which are not available elsewhere. NSF is used for research prior to assigning Employer Identification Numbers (EINs) and Individual Taxpayer Identification Numbers (ITINs), to prevent the assignment of duplicate TINs. NSF is also used by Generalized Mainline Framework (GMF) for Automatic Taxpayer Identification Number (AutoTIN) correction, to enhance tax processing. Due process is provided pursuant to 26 USC.

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) No

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

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)
 - System is undergoing Security Assessment and Authorization
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6c. State any changes that have occurred to the system since the last PIA

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
- 8a. If **No**, what types of information does the system collect, display, store, maintain or disseminate?
9. Indicate the category that best describes the source that provides or originates the PII collected, displayed, stored, maintained or disseminated by this system. Most common categories follow:

Taxpayers/Public/Tax Systems	<u>Yes</u>	
Employees/Personnel/HR Systems	<u>No</u>	
Other	<u>No</u>	<u>Other Source:</u>

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10. Indicate all of the types of PII collected, displayed, stored, maintained or disseminated by this system. Then state if the PII collected is on the Public and/or Employees. Most common fields follow:

TYPE OF PII	Collected?	On Public?	On IRS Employees or Contractors?
Name	Yes	Yes	No
Social Security Number (SSN)	Yes	Yes	No
Tax Payer ID Number (TIN)	Yes	Yes	No
Address	Yes	Yes	No
Date of Birth	No	No	No

Additional Types of PII: No

No Other PII Records found.

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- 10a. What is the business purpose for collecting and using the SSN?

NSF is used for research purposes to perform tax administration work. The NSF provides a means for users to identify taxpayers when only limited identification information is available.

If you answered **Yes** to Social Security Number (SSN) in question 10, answer **10b**, **10c**, and **10d**.

- 10b. Cite the authority that allows this system to contain SSN's? (e.g. specific regulations, statutes, etc.)

Internal Revenue Code (IRC) 6011, IRC 6109-1, and 26 CFR Section 301.6109-1)

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- 10c. What alternative solution to the use of the SSN has/or will be applied to this system? (e.g. masking, truncation, alternative identifier)

NSF Command Code TPIIP only searches on the last four digits of the SSN, instead of the entire SSN. IRS and Congress have not provided for an alternative means to identify taxpayers.

10d. Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of Social Security Numbers on this system?

There is no planned mitigation strategy for the NSF application. Our data originate in IMF, BMF, EPMF, and ITIN, and they use SSNs.

Describe the PII available in the system referred to in question 10 above.

Taxpayer names, Social Security Numbers, Tax Payer ID Numbers and Addresses.

11. Describe in detail the system's audit trail. State what data elements and fields are collected. Include employee log-in information. If the system does not have audit capabilities, explain why an audit trail is not needed.

No Audit Trail Information is contained within the NSF application. Audit trail functionality is provided by the host platform -- GSS 21 (IBM – RACF).

11a. Does the audit trail contain the audit trail elements as required in current IRM 10.8.3 *Audit Logging Security Standards*? Yes

12. What are the sources of the PII in the system? Please indicate specific sources:

a. IRS files and databases: Yes

If **Yes**, the system(s) are listed below:

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Individual Master File	Yes	11/15/2012	Yes	05/02/2014
Business Master File	Yes	03/08/2013	Yes	05/23/2013
Employee Plans Master File	Yes	04/30/2014	Yes	12/19/2011
Individual Taxpayer Information Number	Yes	05/15/2012	Yes	09/20/2012

b. Other federal agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

c. State and local agency or agencies: No

If **Yes**, please list the agency (or agencies) below:

d. Third party sources: No

If yes, the third party sources that were used are:

e. Taxpayers (such as the 1040): No

f. Employees (such as the I-9): No

g. Other: No If **Yes**, specify:

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

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"?

NSF only contains taxpayer names, social security numbers, tax payer ID numbers, and address information. NSF ensures "due process" allowing affected parties to respond to any negative determination, prior to final action (allowing taxpayers to correct the data stored in NSF). This done through the IMF, BMF, and EPMF systems which export data to NSF. Corrections would come to NSF via the input files from IMF, BMF, EPMF, and ITIN. Taxpayers can correct taxpayer names, social security numbers, tax payer ID numbers, and address data via updated tax returns and those corrections are electronically made to IMF, BMF, EPMF, and ITIN and forwarded to NSF. 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

20a. If **Yes**, please provide the corresponding form(s) number and name of the form.

No forms found.

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

Written consent	<u>No</u>
Website Opt In or Out option	<u>No</u>
Published System of Records Notice in the Federal Register	<u>No</u>
Other:	<u>No</u>

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

21a. If Contractor operated, has the business unit provided appropriate notification to execute the annual security review of the contractors, when required?

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>No Access</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>

If you answered yes to contractors, please answer **22a**. (All contractor/contractor employees must hold at minimum, a "Moderate Risk" Background Investigation if they have access to IRS owned SBU/PII data.)

22a. If the contractors or contractor employees act as System Administrators or have "Root Access", does that person hold a properly adjudicated "High Level" background investigation?

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

Management determines which employees have access to NSF and the level of access. Employee access is determined by their specific need to access taxpayer data to perform their assigned duties. The Online 5081 (OL5081) documents management's decisions and assigns an access profile (levels of access) accordingly. The OL5081 is signed by the employee and the employee's manager. By signing this document each user and their manager are accountable for their misuse of the system.

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

The NSF application does not manipulate data and only receives and stores data directly from authoritative data stores and is refreshed daily and weekly to remain in synch with master file and SSA data. Thus, NSF relies on the authoritative data sources to ensure each data item's accuracy, timeliness and completeness

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? No

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.

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.

Name Search Facility (NSF) is unscheduled. The system extracts information from ITIN and reformats it for unique research capabilities. System owners will work with the IRS Records Office to draft a request to the National Archives and Records Administration (NARA) for records disposition approval. When approved, disposition instructions for system inputs, outputs, master data files and system documentation will be published in Records Control Schedule (RCS) Document 12990, likely under RCS 29 for Tax Administration - Wage and Investment. NSF is updated on a daily and weekly basis, and BU is proposing to keep the data until it decides the data is no longer needed for tax administration purposes.

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

NSF PII data is secured by GSS 21 IBM host platform.

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

NSF PII data is secured by GSS 21 IBM host platform.

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? No

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

NSF is a non-fisma reportable system. It relies on GSS 21 IBM host platform for its security controls. SA&As are performed on GSS 21. GSS 21 goes through an SA&A every three years for reauthorization or when a significant change occurs.

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

29a. Has approval been received from the Office of Privacy Compliance to use Live Data in testing (*if appropriate*)? No

29b. If you have received permission from the Office of Privacy Compliance to use Live Data, when was the approval granted?

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.

SORNS Number

SORNS Name

Treas/IRS 24.030 IMF

Treas/IRS 24.046 BMF

Treas/IRS 34.037 Audit Trail and Security Records System

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)

No

Provided viable alternatives to the use of PII within the system

No

New privacy measures have been considered/implemented

No

Other:

No

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

N/A