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**A. SYSTEM DESCRIPTION**

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

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.

AIMS-R

Next, enter the **date** of the most recent PIA. 8/30/2014

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

- No Addition of PII
- Yes Conversions
- No Anonymous to Non-Anonymous
- Yes Significant System Management Changes
- No Significant Merging with Another System
- Yes New Access by IRS employees or Members of the Public
- No Addition of Commercial Data / Sources
- No New Interagency Use
- No 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)

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

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

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**A.1 General Business Purpose**

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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 Partnership Control System electronically establishes relationships between pass-through entities and their investors. These relationships are important to ensure adjustments made to the pass-through entities are timely and accurately flowed through to those investors. Some partnership structures are very complex and this system enables users to track adjustments through to all the appropriate partners. Some partners are invested in multiple pass-through entities and will be adjusted several times. Other investors will need to have their statute of limitations controlled at the partner level. PCS allows users to link all the players within a partnership structure together so the noticing and adjusting is as efficient as possible. This new platform will move the system from a linear database to a relational one. This will allow us to track our adjustments and determine the productivity of our partnership examinations. Our inability to track the productivity of partnership examinations was an issue raised in the last GOA and TIGTA audits.

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**B. PII DETAIL**

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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:

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).

The use of TINs and SSNs are critical data elements and used to interface with AIMS. There are no plans to migrate or eliminate the use of TINs or SSNs until such time as an alternative is created within AIMS.

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
No	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
No	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
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

If **yes**, describe the other types of SBU/PII that are applicable to this system.

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
- 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

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## B.1 BUSINESS NEEDS AND ACCURACY

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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 use of TINs is a critical data element and used to interface with AIMS and identify the correct relationships between pass through entities and their investors. Pass throughs identify their investors by including their TINs on the Schedules K-1. The investor TINs are used to ensure the correct investor/investee relationships are established. This ensure any audit adjustments made to the pass through entities are applied to the correct investors.

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 system interfaces with AIMS to ensure data integrity.

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### C. PRIVACY ACT AND SYSTEM OF RECORDS

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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**

Treas/IRS 42.008 Audit Information Management System (AIMS) – Treas

Treas/IRS 42.021 Special Programs and Project Files

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

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### D. RESPONSIBLE PARTIES

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10. Identify the individuals for the following system roles. N/A

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### E. INCOMING PII INTERFACES

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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.

**System Name** **Current PIA?** **PIA Approval Date** **SA & A?** **Authorization Date**

AIMS	Yes	07/02/2014	Yes	08/13/2015
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- 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

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

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- 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 &amp; A?</u>	<u>Authorization Date</u>
PCS	Yes	04/13/2013	Yes	04/15/2015

Identify the authority and for what purpose? ACDS allows Appeals to track their work on exam cases; we pull data from AIMS and store it on PCS, and update a few fields on AIMS because our data is a subset of the AIMS data; YK1 uses our data to meet a GAO requirement that we report on all income generated by PCS, and the current PCS is not able to meet that requirement without YK1.

- 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

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**G. PRIVACY SENSITIVE TECHNOLOGY**

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- 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

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**H. INDIVIDUAL NOTICE AND CONSENT**

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- 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 information within PCS comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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 information within PCS comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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

The information within PCS comes from various IRS Systems and forms. Those systems and forms provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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**I. INFORMATION PROTECTION**

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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

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

Contractor Employees? No

<b><u>Contractor Employees?</u></b>	<b>Yes/No</b>	<b>Access Level</b>	<b>Background Invest.</b>
Contractor Users			
Contractor Managers			
Contractor Sys. Admin.			
Contractor Developers			

21a. How is access to SBU/PII determined and by whom? Determined by management and access is permission based. Employees request access by submitting an OL5081 which must be approved by their manager.

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

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**I.1 RECORDS RETENTION SCHEDULE**

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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.

Records for the PCS are held and disposed of in accordance with Records Control Schedule (RCS) 28, Item 152, A-D. The data is extracted from linked repositories. Recordkeeping copies are appropriately scheduled under other authorities for the linked parent systems including Audit Information Management System (AIMS), Individual Master File (IMF), and National Account Profile (NAP).

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**I.2 SA&A OR ECM-R**

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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? 5/19/2015

23.1 Describe in detail the system s audit trail. Audit trails are written for all PCS IDRS command codes per SACS specifications. An audit trail is written for every successful and unsuccessful attempt to access taxpayer data.

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**J. PRIVACY TESTING**

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

24c. If **no**, please explain why. PCS is classified as a Tool which limits how many ELC documents are required for the project.

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**K. SBU Data Use**

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

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**L. NUMBER AND CATEGORY OF PII RECORDS**

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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: 100,000 to 1,000,000  
26d. Other: No

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**M. CIVIL LIBERTIES**

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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

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#### **N. ACCOUNTING OF DISCLOSURES**

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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

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**End of Report**

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