

Date of Submission: October 22, 2015

PIA ID Number: **1461**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Return Preparer Registration - Identity Verification Service, RPR-IVS

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.

Return Preparer Registration - Identity Verification Service, RPR-IVS

Next, enter the **date** of the most recent PIA. 5/1/2012

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

No Addition of PII
No Conversions
No Anonymous to Non-Anonymous
No Significant System Management Changes
No Significant Merging with Another System
No 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
No Preliminary Design/Milestone 3
No Detailed Design/Milestone 4A
No System Development/Milestone 4B
No System Deployment/Milestone 5
Yes 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.

RPR-IVS is an internal IRS Web Service that used by the Accenture Taxpayer Professional Preparer Tax Identification Number (PTIN) System (TPPS) and First Data DirectPay system through the Simple Object Access Protocol (SOAP) to verify a tax preparer(s) identity. The tax preparer enters some shared secrets into the external application and these are then transferred to RPR-IVS for validation. RPR-IVS replies back to the external application by stating Match or No Match. There is no direct user/TP interaction with RPR-IVS. DirectPay and TPPS are the 2 external applications that uses RPR. DirectPay – is an external application managed by First Data Corporation, that provides taxpayer functionality to pay taxes due online. TPPS - Tax Professional Preparer Tax Identification Number (PTIN) System (TPPS) – is an external application managed by Accenture, that allows a paid preparer to apply for and receive a PTIN immediately over the Internet. There is no longer the need to complete and mail a paper Form W-7P.

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:

| | |
|------------|--|
| <u>Yes</u> | Social Security Number (SSN) |
| <u>Yes</u> | Employer Identification Number (EIN) |
| <u>Yes</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 SSN is used to authenticate. After authentication the user is assigned an EIN or TIN to conduct business. RPR-IVS does receive and store PII, but only in the backend behind firewall. N/A...

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.

No PII Elements found.

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)

| | |
|------------|---|
| <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 |
| <u>No</u> | PII about individuals for Bank Secrecy Act compliance 31 USC |
| <u>No</u> | 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.

RPR-IVS contains personally identifiable information (PII) such as the name date of birth, and social security number. This type of information is considered privileged and unauthorized disclosure could cause embarrassment to IRS and potential liability concerns for W&I.

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

Accuracy: Data entered for all e-Services Products is processed and error checked at multiple levels throughout e-Services transactions to ensure accuracy. The successful authentication and authorization of the third party user of the system provides the first level of data verification entered on behalf of the taxpayer. The second level consists of Internet browser surface editing as the user inputs data for submission to the application. The relevant e-Services server will conduct a third check on user entered data. Finally, the application will match data against the systems to determine validity. Completeness: Data fields required for successful interactive e-Services transactions will undergo checks during online input. The application will not allow the user to submit incomplete requests, and will provide them the ability to edit incorrect data prior to final submission. Timeliness: The data received from other IRS systems for the purposes of validation are updated on a daily or weekly basis to ensure that the information entered is current. Once the data is collected and validated, the data is kept as current as the user who provides it.

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 **other**, explain your answer.

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number

SORNS Name

Treas/IRS 00.001 Correspondence Files

Treas/IRS 34.037 IRS Audit Trail and Security Records System

Treas/IRS 37.111 Preparer Tax Identification Records

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> |
|--------------------|---------------------|--------------------------|--------------------|---------------------------|
| eServices | Yes | 10/30/2014 | Yes | 02/28/2014 |

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? 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? Yes
- 16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? No
- If **no**, when will the e-RA be conducted? 1/1/2016

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?
Notice is provided when they review the instructions for completing the online Form W-7P (via TPIN/TPPS). 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? Yes
- 18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):
The system uses data entered by tax preparers on the online Form W-7P (via TPIN/TPPS). They are notified of such collection by the Privacy Act Notice in the tax form instructions.
19. How does the system or business process ensure due process regarding information access, correction and redress?
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.

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 | Read-Only |
| Developers | No | |

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? RPR-IVS does receive and store PII, but only in the backend behind firewall.

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 ?
Not Applicable

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.

RPR-IVS data is approved for destruction under National Archives and Records Administration (NARA) Job No. NC1-58-77-4, and published in IRS Document 12990 under Records Control Schedule (RCS) 29 for Submissions Processing Campus Records, item 85. System administrators and business unit representatives ensure the AIR system recordkeeping is in compliance with instructions outlined in RCS 29. Should any updates or modifications to approved retention requirements be necessary to meet or accommodate AIR data collection and maintenance needs, the business owner/developer coordinates with the IRS Records and Information Management (RIM) Program Office, to discuss and seek approval for those changes as appropriate.

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? 5/1/2012

23.1 Describe in detail the system's audit trail. Application-level audit trails monitor and log user activities. At a minimum, an event record shall specify the following: Data files opened and closed; Specific actions, such as reading, editing; and Deleting records or fields, and printing reports. The Security Audit Automatic Response and Auditable Events requirements applications which process any type of or subset of PII (e.g., taxpayer, personnel, financial) data shall capture and record the following application transactional information in audit trails: Employee and contractor transactions that add, delete, modify, or research a tax filer's record. Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial). Employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles. Any system transactions that alter an employee's access to the EUP, or a system's or application's role or sub role. Any employee or contractor transactions identified by the system owner as requiring additional oversight. Any third party transactions identified by the system owner as requiring additional oversight.

J. PRIVACY TESTING

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

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

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?

Source code review, AppScans, Security Risk assessments

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Docit

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

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: | <u>50,000 to 100,000</u> |
| 26b. Contractors: | <u>More than 10,000</u> |
| 26c. Members of the Public: | <u>More than 1,000,000</u> |
| 26d. Other: | <u>No</u> |

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? Yes

End of Report
