

Date of Approval: **March 18, 2020**

PIA ID Number: **4699**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Railroad Administration Passport, RRA PP

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Railroad Administration Passport, RRA PP, milestone 4B

What is the approval date of the most recent PCLIA?

4/11/2017

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Corporate Data Governance Board (CP GB)

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e. system is currently operational)

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

No

GENERAL BUSINESS PURPOSE

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.

Railroad Administration and Passport (RRA PP) is a Small-Other system/application sponsored by The Large Business and International Individual Compliance Branch. This system/application initially went into production in 1998 and provides the following functionality: Assist in identifying Non-filers holding passports in the United States Creating the initial Document Type 15 record for the Information Returns Masterfile Establishing data for the use of other processes involving Foreign returns Providing a report listing the various Countries for the Foreign Returns processed The results of the validation process are written to various files depending on the validity of the TIN's and birthdates. Due process is provided pursuant to 26 USC.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

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

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Legal/statutory basis (e.g. where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers)

The Office of Management and Budget OMB Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that

requirement is when the SSN is uniquely needed to identify a user's record. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. Railroad Administration and Passport requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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 OMB Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. Railroad Administration and Passport requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name

Mailing address

Date of Birth

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission

Are there other types of SBU/PII used in the system?

No

Cite the authority for collecting SBU/PII (including SSN if relevant)

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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 PII is necessary to verify identity. The IRP Information Returns Processing Passport validates data received from the United States Department of State via Secured Data Transfer (SDT). The Passport project assists in identifying non-filers holding passports in the United States. The results of the validation process are written to various files depending on the validity of the Taxpayer Identification Numbers (TINs), Social Security Numbers (SSNs) and Birthdates. Without the TINs and SSNs, the data cannot be verified.

How is the SBU/PII verified for accuracy, timeliness and completion?

The system does elementary validation of SSN (all numeric), State, Country (State code is valid, Country code & name is valid) & Zip Code (Numeric for US & US territories). Department of State cannot validate or ensure completeness and accuracy of data because information received from each Embassy & Consulate is not standardized. No formal template for data input.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 22.061 Information Return Master File

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

No

Does the system receive SBU/PII from other federal agency or agencies?

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).

Name: Department of State
Transmission Method: EFTU
ISA/MOU: Yes

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: IRP
Current PCLIA: Yes
Approval Date: 3/16/2020
SA&A: Yes
ATO/IATO Date: 10/22/2015

Identify the authority

Information Returns Processing (IRP) for tax Administration.

For what purpose?

IRP requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

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 IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

The information is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information.

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

The system does not replace any individual taxpayer's right to due process, as dictated by the Internal Revenue Manual guidelines. IRS policy allows individual taxpayers whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process. However, due to the nature of this system, individuals may not receive specific notice that their information has been collected.

INFORMATION PROTECTION

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

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

IRS Employees

Managers: Read Only

System Administrators: Read Only

Developers: Read Only

How is access to SBU/PII determined and by whom?

Access (Read Only) is allowed if the developer who submits a Form MIST-104 to their immediate Manager and the Manager approves the request and forwards the form to the appropriate section for implementation.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

RCS 19 Item 67-Information Returns Processing Validation and Perfection System (IRP VAL). (A) Inputs: Inputs to the Information Returns Processing Validation and Perfection System (IRP VAL) include automated data transfers from the Automated Magnetic Media Processing System (AMMPS) (MAG), the Generalized Mainline Framework (GMF), the Department of State (Passport documents), W2 input processing (W2s), and from the Social Security Administration (1099SS/IRRBs)-Delete/Destroy cache files 6 months after successful entry and verification into t (B) System Data: The Information Returns Processing Validation and Perfection System (IRP VAL) maintains information returns, passport information for matching purposes and Taxpayer Identification Number (TIN) validation documents for perfection-Delete/Destroy 5 years after cutoff. (C) Outputs: The Information Returns Processing Validation and Perfection System (IRP VAL) electronically transmits validated records to the Information Returns Master File Processing (IRMF) for posting. Invalid records are sent to Taxpayer Identification Number Perfection and certain Invalid Documents are sent to the Backup Withholding (BWH) and the Insolvency Interface Program (IIP)-Delete/Destroy 5 years after cutoff. Note: Output data transmitted to other external systems are scheduled under the appropriate Records Control Schedule for that system. (D) System Documentation: System documentation for the Information Returns Processing Validation and Perfection System (IRP VAL) consists of codebooks, records layout, User Guide, and other related materials-Delete/Destroy when superseded or 5 years after the system is terminated, whichever is sooner.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Resource Access Control Facility RACF report for all violations (no access allowed, attempts to delete or write to the files).

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

DocIT - provides documentation control for IT projects.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

N/A - No PII data is being used in system testing. RRA-PP is a batch system where PII data is not exposed.

SBU DATA USE

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

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

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