

Date of Approval: October 24, 2016

PIA ID Number: **1759**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Return Transaction File Online, RTFOL

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 Transaction File Online, RTFOL,#433,MS5

Next, enter the **date** of the most recent PIA. 1/28/2014

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
- Yes ___ System Development/Milestone 4B
- Yes ___ 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? 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.

Individual Return Transaction File On-Line Processing (IRTFOL) is part of the CFOL system and is used primarily to display tax return information on individual taxpayers. This system stores records

in an IBM file and uses Customer Information Control System (CICS) as a transaction processor. Nationwide access to IRTFOL is through the IRTFOL maintained CICS command codes Returns Transaction View, Return Transaction File Copy, and Return for Tax Payer.

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 Yes On Dependent

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

- Yes Social Security Number (SSN)
- No 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 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. The RTFOL system 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 | Yes |
| Yes | Mailing address | No | No | No |
| Yes | Phone Numbers | No | No | No |
| No | E-mail Address | No | No | No |
| Yes | Date of Birth | Yes | Yes | Yes |
| 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 |

| | | | | |
|-----------|------------------------------------|-----------|-----------|-----------|
| <u>No</u> | Vehicle Identifiers | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Passport Number | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Alien (A-) Number | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Financial Account Numbers | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Photographic Identifiers | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Biometric Identifiers | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Employment (HR) Information | <u>No</u> | <u>No</u> | <u>No</u> |
| <u>No</u> | Tax Account Information | <u>No</u> | <u>No</u> | <u>No</u> |

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? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Identification Number, Company name, Phone Number, spouse's name, spouse's phone number, spouse's SSN, Bank Routing number, Bank Account Number, Beneficiary's Identification Number, Beneficiary's address, Business Partner's name, Business partner's Address, Partnership Identifying number, Bank Name, Bank Address, Date of Death, Citizenship indicators

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

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.

This command code displays tax returns at the request of field users researching various tax issues. The retrieved data is used to do tax research related to audits. All filed information is of potential interest. Some PII is used as the key to identifying the requested return. The SSN/Individual Taxpayer Identification Number are used to retrieve the information for a specific taxpayer.

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

No verification of the PII data elements is done through the RTFOL programs. RTFOL only reads the data on the CFOL files. Verification is done by the system supplying the data to RTFOL (Generalized Mainline Framework, Individual Master File (IMF), Business Master File (BMF)).

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.

SORNS Number SORNS Name

| | |
|------------|---|
| IRS 24.046 | CADE Business Master File |
| IRS 24.030 | CADE Individual Master File |
| IRS 34.037 | IRS Audit Trail and Security Records System |
| IRS 22.063 | Electronic Filing 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. ##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> |
|---------------------------|----------------------------|---------------------------------|---------------------------|----------------------------------|
| IMF | Yes | 05/02/2014 | Yes | 11/15/2015 |
| BMF | Yes | 04/24/2015 | Yes | 05/23/2016 |

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? Yes

If **yes**, identify the forms

| Form Number | Form Name |
|---------------------|---------------------------------------|
| 1040 | Individual Returns |
| 1040A | Individual Returns |
| 1040sspr | Individual Returns SS PR |
| 1040EZ | Individual Returns EZ |
| 1040NR | Individual Returns NR |
| 1040 NREZ | Individual Return NREZ |
| Schedule C | Business Income/Loss |
| Schedule D | Capital Gains |
| Schedule E | Rentals/Royalties |
| Schedule F | Farm |
| Schedule H | Household Employment |
| Schedule SE | Self Employment |
| Schedule R | Elderly Credit |
| Schedule J | Farm Income |
| Schedule EIC | Earned Income Credit |
| Form 8959 | Additional Medicare Taxes |
| Form 2555 | Foreign Earned Income |
| Form 1116 | Foreign Tax Credit |
| Form 2441 | Child Care |
| Form 4952 | Investment Expenses |
| Form 3800 | General Business Credits |
| Form 8889 | Health Savings |
| Form 4137 | TIP income |
| Form 4684 | Casualty and Theft |
| Form 4797 | Sale of Business/Property |
| Form 4835 | Farm Rental Income |
| Form 4972 | Tax on Lumpsum |
| Form 5329 | Additional Tax on Pensions |
| Form 6251 | Alternate Minimum Tax |
| Form 8615 | Tax for Children |
| Form 8839 | Adoption Credit |
| Form 8853 | Medical Savings |
| Form 8863 | Education Credit |
| Form 6198 | At Risk Limitations |
| Form 4136 | Energy Credits |
| Form 8919 | SS/MED Taxes |
| Form 8959 | Spouse Domestic Partner |
| Form 8960 | New Investment Tax |
| Form 8910 | Alternate Motor Vehicle Credit |
| Form 8586 | Low Income Housing Credit |

| | |
|-----------------------|--|
| Form 8606 | Non Deductible IRA's |
| Form 8814 | Child's Interest/DIV's |
| Form 5405 | HomeBuyer Credit |
| Form 8917 | Tuition Fees Deduction |
| Form 8941 | Credit Small Employee Forms |
| Form 8867 | Paid Preparer EIC Checklist |
| Form 8834 | Electrical Vehicle Credit |
| Form 8936 | Qualified Electrical Vehicle Credit |
| Form 8888 | Direct Deposit Refund |
| F11C | Occupational Tax |
| form 706 | Estate Tax Return |
| Form 706GS(D) | Estate Tax Return |
| Form 706 GS(T) | Estate Tax Return GS(T) |
| Form 706 NA | Estate Tax Return NA |
| Form 709 | Gift Tax Return |
| Form 720 | Quarterly Federal Excise Tax Return |
| Form 730 | Monthly Tax Return for Wages |
| Form 940 | Employer's Annual FUTA tax return |
| Form 940 EZ | Employers' FUTA EZ |
| Form 941 | Employer's Quarterly Federal Tax Return |
| Form 943 | Employers' Annual Tax Return for Agricultural |
| Form 944 | Employer's Annual Federal Tax Return |
| Form 945 | Annual Return of Withheld Federal Income Tax |
| Form 990 | Return of Organization Exempt from Income Tax |
| Form 990 C | Return of Organization Exempt from Income Tax C |
| 990 EZ | Return of Organization Exempt from Income Tax EZ |
| Form 990 PF | Return of Organization Exempt from Income Tax PF |
| Form 990 T | Return of Organization Exempt from Income Tax T |
| Form 1041 | US Income Tax Returns for Estates and Trusts |
| Form 1041 A | US Income Tax Returns for Estates and Trusts A |
| Form 1041 QFT | US Income Tax Returns for Estates and Trusts QFT |
| Form 1042 | Annual withholding of Taxreturn for US income for Foreign Persons |
| Form 1065 | US Return of Partnership Income |
| Form 1120 | US Corporation Income Tax Return |
| Form 1120 A | US Corporation Income Tax Return A |
| Form 1120 C | US Corporation Income Tax Return C |
| Form 1120 F | US Corporation Income Tax Return F |
| Form 1120 FSC | US Corporation Income Tax Return FSC |
| Form 1120 H | US Corporation Income Tax Return H |
| Form 1120 L | US Corporation Income Tax Return L |
| Form 1120 ND | US Corporation Income Tax Return ND |
| Form 1120 PC | US Corporation Income Tax Return PC |
| Form 1120 POL | US Corporation Income Tax Return POL |
| Form 1120 REIT | US Corporation Income Tax Return REIT |

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> |
|--|---------------------|--------------------------|--------------------|---------------------------|
| Individual Master File (IMF) | Yes | 05/02/2014 | Yes | 11/15/2015 |
| Business Master File (BMF) | Yes | 04/24/2015 | Yes | 05/23/2016 |
| Standard CFOL Overnight Processing (SCOP) | Yes | 09/19/2016 | No | 05/23/2016 |
| Legacy Access Provider (LAP) | No | 09/19/2016 | No | 05/23/2016 |
| Standard CFOL Access Protocol (SCAP) | Yes | 05/20/2016 | No | 05/23/2016 |
| Integrated Data Retrieval System (IDRS) | Yes | 07/18/1914 | Yes | 12/05/2017 |

Identify the authority and for what purpose? 1) PII for federal tax administration is generally IRC Sections 6001, 6011, 6012e(a) 2) SSN for tax returns and return information is IRC Section 6109 The purpose is for tax administration activities.

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? 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.
Notice is provided to individuals by other Internal Revenue Service (IRS) applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. 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? This system does not collect any information directly from taxpayers. All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems. Information from the tax returns is subsequently shared from the other applications to this system. The tax return form provides taxpayers information regarding the opportunity to decline or consent to providing the information.

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

This system is not a repository of taxpayer information. RTFOL passes data that is submitted directly to the IRS through other IRS applications. This System does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due Process is provided 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

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Users must apply for access via the OL5081 system. Management and security must then approve the request. The Security and Communications System (SACS) then enforces these access permissions. Developers needing write access to the files must also apply through the OL5081 system and be granted Resource Allocation Control File access.

- 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.

RTFOL data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in IRS Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85.

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. Security Audit and Analysis System (SAAS) enables users to analyze and report on audit log data for RTFOL application. All audit trail records generated from RTFOL are available for review and analysis in the SAAS Data Warehouse by authorized users. RTFOL audit data is transmitted directly to SAAS via Application Messaging and Data Access Service infrastructure system. SAAS collects, stores, and reports audit trail data for the investigation of instances of Unauthorized Access violations against IRS applications. The audit trail consists of a standardized record and is flexible to capture all events of audit interest. SAAS can be accessed only through the IRS Intranet.

J. PRIVACY TESTING

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

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

If **in process**, when is the test plan scheduled for completion? 11/10/2016

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?

RTFOL is a non-Federal Information Security Management Act reportable system. It relies on National Institute of Standards and Technology controls from the parent information system --

General Support System (GSS) No 21. Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

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: More than 1,000,000
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
