

Date of Approval: May 20, 2016

PIA ID Number: 1730

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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. Standard CFOL Access Protocol, SCAP

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.

Standard CFOL Access Protocol, SCAP,#428, MS5

Next, enter the **date** of the most recent PIA. 5/31/2013

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

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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.

Standard CFOL Access Protocol (SCAP) is written in COBOL/Customer Information Control System (CICS). SCAP downloads Corporate Files On-Line (CFOL) data from the IBM mainframe at the Enterprise Computing Center, Martinsburg. The CFOL data resides in a variety of formats (packed decimal, 7074, DB2, etc.). The following CFOL files are downloaded and converted into character format to be used by a number of IRS projects: BMF (Business Master File), BRTF (Business Returns Transaction File), CAF (Centralized Authorization File), IMF (Individual Master File), IRMF (Information Returns Master File), IRPTR (Information Returns Processing Transcript Request File), IRTF (Individual Returns Transaction File), NAP (National Account Profile), and Refund Research (Paper Refund File). The downloaded data is used to perform tax administration tasks including data and accounting analysis, build transcripts, etc

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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        Yes    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)  
Yes        Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)  
Yes        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 SCAP 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

Yes	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
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
Yes	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
Yes	Tax Account Information	Yes	Yes	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? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Spouse's Name Dependent's Name Filing Status Spouse's Address Spouse's Phone Number Designee's Phone Number Spouse's SSN Bank Routing Number Bank Account Number Fiduciary's Name Fiduciary's Address Beneficiary's Identification Number Beneficiary's Address Business Partner's Name Business Partner's Address Partnership Identifying Number Bank Name Spouse's Phone Number Date of Death Current Tax Return Info Previous Tax Return Info Citizenship Indicators

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

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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.

SCAP does not collect or store any PII information. PII information is contained in the CFOL files that are accessed by the SCAPD Command issued by various IRS projects in W&I and SB/SEB. The SSN/TIN/EIN 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 SCAP programs. SCAP only reads the data on the CFOL files.

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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

**SORNS Number**

**SORNS Name**

Treas/IRS 24.046 BMF

Treas/IRS 34.037 IRS audit trail and security records system

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. ## Redacted Information For Official Use Only

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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**

National Account Profile (NAP)	Yes	04/03/2014	No	
Information Returns Processing Transcript Requests (IRPTR)	Yes	03/12/2014	Yes	06/30/2016
Refund Research	Yes	05/02/2014	No	06/30/2016
Business Master File (BMF)	Yes	04/24/2015	No	06/30/2016
Individual Master File (IMF)	Yes	05/02/2014	No	06/30/2016
Returns Transaction File On-line (RTFOL)	Yes	12/07/2013	No	06/30/2016
Individual Returns Master File (IRMF)	Yes	03/04/2014	Yes	06/30/2016
Business Returns Transaction File On-line (BRTFOL)	No	03/04/2014	No	06/30/2016
Centralized Authorization File (CAF)	Yes	08/03/2014	No	06/30/2016

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

<u>Form Number</u>	<u>Form Name</u>
1099 (Family)	US Information Return
CT1	Employers Annual Railroad Retirement Tax Return
720	Quarterly Federal Excise Tax Return
730	Monthly Tax Return for Wagers
940 (Family)	Employers Annual Federal Unemployment Tax Return
941	Employers Annual Federal Tax Return for Agricultural Employees
943	Employers Annual Federal Tax Return for Agricultural Employees
944	Employers Annual Federal Employment Tax Return
945	Annual Return of Withheld Federal Income Tax
990 (Family)	Return of Organization Exempt for Income Tax
1042	Annual Withholding Return for US Source Income of Foreign Persons
1066	Real Estate Mortgage Conduit Income Tax Return
1120 (Family)	US Corporation Income Tax Return
1139	Corporation Application for Tentative Refund
2290	Heavy Highway Vehicle Use Tax Form
5227	Split Interest Trust Information Return
5330	Return of Initial Excise Taxes Related to Employee Benefit Plans
8038 (Family)	Information Return for Tax Exempt Private Activity Bond Issues
8703	Annual Certification of Residential Rental Property

8752 US Withholding Tax Return for Disposition by Foreign Persons of US Real Property Interests  
8804 Annual Return for Partnership Withholding Tax (Section 1446)  
8871 Political Organization Notice of Section 527  
1040 (Family) US Individual Income Tax Return  
706 (Family) US Estate Tax Return  
709 (Family) US Gift Tax Return  
1041 (Family) US Income Tax Return (For Estates and Trusts)  
1065 (Family) US Return of Partnership Income  
3520 (Family) Annual Return to Report Transactions With Foreign Trusts  
4720 (Family) Return of Certain Excise Taxes  
8288 (Family) US Withholding Tax Return for Disposition by Foreign Persons of US Real Property Interests

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>
Automated Offer in Compromise	No		No	
Compliance Research Initiative Tracking System	No		No	
Automated Collection System	No		No	
Report Generation System	No		No	
Automated Trust Fund Recovery System	No		No	
Reasonable Cause Abatement	No		No	
Undeliverable Mail System	No		No	
State Licensing Initiative	No		No	
Automated Substitute for Return	No		No	
Automated Computational Tool	No		No	
TE/GE Reporting and Electronic	No		No	

Examination System		
Examiners Desktop Support System	No	No
National Research Program	No	No
Auto Transcripts Program	No	No
Taxpayer Delinquent Investigation	No	No
Filing & Payment Compliance	No	No
Locator Services System	No	No
Internet Customer Account Services	No	No
Automated Underreporter	No	No
Taxpayer Advocate Service Integrated System	No	No
United States Residency Certification	No	No
Common Business Services	No	No
Integrated Customer Contact Environment	No	No
Inventory Delivery System	No	No
Account Management Systems	No	No
Transcript Delivery System	No	No
Reasonable Cause Abatement	No	No

Identify the authority and for what purpose? 1) PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a) 2) SSN for tax returns and return information is Internal Revenue Code 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

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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.  
Notice is provided to individuals by other 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. SCAP 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.

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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

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Employees request access to SCAP by submitting an OL5081 which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits an OL5081 request to remove their access to the system.

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



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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? No

22b. 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.

SCAP is non-recordkeeping. It is designed to capture CFOL files, convert into character/readable format, and forward to a number of IRS projects for their use. SCAP is not the official repository for CFOL data or the other IRS systems it serves. CFOL data is appropriately scheduled under IRM 1.15.35 Records Control Schedule for Tax Administration Systems (Electronic), Item 13. Other data disposition requirements are defined in accordance with the recordkeeping systems to which the CFOL data is transferred

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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)? 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. Individual users cannot be profiled for the SCAP Command Code. Only devices that have been defined as Multi Functional Equipment (MFE) are profiled for SCAP. The SCAP D Command Code is registered/configured on the Security and Communications System (SACS) as a Multi-Functional Equipment (MFE) command code. The Computing Center's data communication staff for the SACS system must update the fileserver(device) Terminal Vector Record to identify the device as an MFE type. SCAP responses may consist of several blocks of data so the system must be configured to allow multiple blocks of data. Enterprise Operations (EOPS) is responsible for maintaining the infrastructure for the SCAP applications. Audit trail functionality is provided by the host platform (e.g. Integrated Data Retrieval System(IDRS)). SCAP updates the following fields in the government trailer record provided by IDRS -- Project ID, Code Storage Terminal Table (CSTT) Update Ind, IDRS Hit No Hit Ind, Processing Error Type, Format Ind, Command Cd, Command Cd Definer, Taxpayer Identification Number (TIN), TIN Type, Master File Transaction (MFT) Code, Tax Period and Error Cd. SCAP is an application that is accessed through other applications. Those applications are responsible for ensuring an appropriate audit trail is maintained. No SCAP Data is not held or modified.

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## J. PRIVACY TESTING

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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? 9/8/2016

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?

SCAP is a non-fisma reportable system. It relies on National Institute of Standards and Technology (NIST) 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

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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: Not Applicable  
26b. Contractors: Not Applicable  
26c. Members of the Public: More than 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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