
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Standard CFOL Overnight Processing, SCOP

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.

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Next, enter the **date** of the most recent PIA. 9/25/2013

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

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.

Standard CFOL Overnight Processing (SCOP): SCOP is a companion application to Standard CFOL Access Protocol (SCAP) that allows a customer to batch their SCOP requests in a file and

transfer the file via FTP or Enterprise File Transfer Utility (EFTU) for SCAP processing. SCOP uses batch front-end programs to determine if the data is on the CFOL files and then calls the SCAP programs to access and convert the data to character format. The SCOP response file is returned to the customer via FTP or EFTU.

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)
 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 SCOP 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
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
Yes	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? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Company Name Phone Number Spouse's Name Dependent's Name Filing Status Spouse's Address Spouse's Phone Number Designee's Phone Number Employer's Address Employer'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 Bank Address 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)

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.

SCOP does not collect or store any PII information. PII information is contained in the CFOL files that are accessed by the SCOPD 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 SCOP programs. SCOP only reads the data on the CFOL files.

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.

<u>SORNS Number</u>	<u>SORNS Name</u>
<u>Treas/IRS 24.046</u>	<u>Business Master File</u>
<u>Treas/IRS 34.037</u>	<u>IRS Audit Trail and Securirty Records System</u>

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>
<u>National Account Profile</u>	<u>Yes</u>	<u>04/03/2014</u>	<u>No</u>	
<u>Business Returns Transaction File (BRTF)</u>	<u>No</u>	<u>04/03/2014</u>	<u>No</u>	
<u>Individual Returns Master File (IRMF)</u>	<u>Yes</u>	<u>03/04/2014</u>	<u>Yes</u>	<u>06/30/2016</u>
<u>Information Returns Processing Transcript Requests (IRPTR)</u>	<u>Yes</u>	<u>03/12/2014</u>	<u>Yes</u>	<u>06/30/2016</u>
<u>Centralized Authorization File (CAF)</u>	<u>Yes</u>	<u>08/03/2014</u>	<u>No</u>	<u>06/30/2016</u>
<u>Business Master File (BMF)</u>	<u>Yes</u>	<u>04/24/2015</u>	<u>No</u>	<u>06/30/2016</u>

Individual Master File (IMF)	Yes	05/02/2014	No	06/30/2016
Returns Transaction File (RTF)L	Yes	12/07/2013	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 Quarterly Federal Tax Return
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	Required Payment or Refund Under Section 7519
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

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>
Inventory Delivery System	Yes	12/20/2013	Yes	02/05/2015
Automated Collection System	Yes	12/15/2015	No	02/05/2015
Automated Substitute For Return	Yes	01/29/2014	No	02/05/2015
Taxpayer Delinquent Investigation	Yes	08/03/2014	No	02/05/2015
Locator Services System	No	08/03/2014	No	02/05/2015

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

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 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. SCOP 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-Only

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Employees request access to SCOP 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 ? No

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? 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.

SCOP 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. SCOP 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

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. Individual users cannot be profiled for the SCOP Command Code. Only devices that have been defined as Multi Functional Equipment (MFE) are profiled for SCOP. The SCAPD 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. SCOP 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 SCOP applications. Audit trail functionality is provided by the host platform (e.g. IDRS). SCOP updates the following fields in the government trailer record provided by IDRS. Project ID, CSTT Update Ind, IDRS Hit No Hit Ind, Processing Error Type, Format Ind, Command Cd, Command Cd Definer, TIN, TIN Type, MFT Code, Tax Period and Error Cd. SCOP is an application that is accessed through other applications. Those applications are responsible for ensuring an appropriate audit trail is maintained. No SCOP Data is not held or modified.

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? 9/22/2016

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?

SCOP is a non-fisma reportable system. It relies on NIST controls from the parent information 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:	<u>Not Applicable</u>
26b. Contractors:	<u>Not Applicable</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? No

End of Report
