
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Square Axway Transfer Service, n/a

2. Is this a new system? Yes

2a. If **no**, is there a PIA for this system?

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Next, enter the **date** of the most recent PIA.

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? _

If yes, explain what changes were made.

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? 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.

This procedure allows IRS employees to go to an https site maintained by a third party (Square Inc.) to upload a summons and later download the summoned records. This will improve response time by the third party and alleviate the need to send data via a less secure method (fax or mail). IRS is not paying Square Inc to create or maintain this site.

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)
- 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).

None. SSN/TIN are needed to identify the correct taxpayer.

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
Yes	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
Yes	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
Yes	Tax Account Information	Yes	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? 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.

A summons is issued under IRC Section 7602 for the purpose of ascertaining the correctness of any return, making a return where none has been made, determining the liability at law or in equity of any transferee or fiduciary of any person in respect to any internal revenue tax, or collecting any such liability. The SSN/TIN may be provided to the third party to help identify the subject of the summons. The response from the third party may contain SSN/TINs associated with the subject of the summons. If the records in control of the third party have SSN/TIN on them, the Service is entitled to true and correct copies of those documents.

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

The summons could include identifying SBU/PII to assist in identifying the taxpayer as related to an IRS case. The Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses, will also contain SBU/PII. IRS employees issue a summons for a multitude of reasons, for tax administration purposes. The taxpayers are generally asked to provide the information first before a summons is issued. A summons is issued when there is non-compliance from the taxpayer, or to verify previously reported information.

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 .

SORNS Number

SORNS Name

Treas/IRS 26.019 Taxpayer Delinquent Accounts Files

Treas/IRS 42.021 Exam Admin Files

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

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? 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? No

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?

If notice is required per IRC 7609, the notice of the summons is mailed or hand-delivered to the noticee within three business days of issuance of the summons. 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):
IRS employees generally ask the individual to provide the information voluntarily prior to issuing a summons. The individual has no control over the use of the summoned records once the IRS employee issues a summons. Due process is provided pursuant to 5 USC.

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

Due process is provided pursuant to 5 USC. Notice, consent and due process are provided in the summons instructions, and 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)

Contractor 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	No	
Developers	No	

Contractor Employees? Yes

Contractor Employees?	Yes/No	Access Level	Background Invest.
Contractor Users	Yes	Read and Write	Low
Contractor Managers	Yes	Read-Only	Low
Contractor Sys. Admin.	Yes	Administrator	Low
Contractor Developers	Yes	Administrator	Low

21a. How is access to SBU/PII determined and by whom? Square Inc has access-control policies. Access to SBU/PII is on a need to know and is part of the Square employee's job duties and responsibilities. IRS access is determined by Delegation Order 25-1 found in IRM 1.2.52.2. The Square Inc is not a contractor, and employees do not need to submit a 5081 to access the https site; they just type in the https web address to access the portal.

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.

The Square Axway Transfer Service is non-reordkeeping for IRS purposes. It is a platform for secure communications and information sharing between the IRS and Square Inc. It is not the official IRS repository for any data or documents. The original data belongs to Square and the IRS has no control on the retention or destruction of Square's original data. Square Inc erases the summoned records from their server 90 days after the IRS employee is notified that the records are ready to be retrieved. There is no change to the IRS retention of records. The only change to the summons process is the delivery of the summons and summoned records, from fax or mail to electronic delivery. The records secured from Square are downloaded from the Square system to the IRS employee's computer and become part of the IRS employee's active case file. This data is then governed under case file criteria. Once the case is closed, the IRS employee removes/deletes the records from their computer. All case related information is stored in a central repository and is retained :
a) For ten years after the case is closed as required by Document 12990, Records Control Schedule (fka IRM 1.15.28), "Item 6 under Internal Revenue Service Records Control Schedule (RCS) 28, Tax Administration -- Collection." (fka IRM 1.15.28); Item 6; b) For ten years after the case is closed as required in Document 12990, RCS 23 for Examination (fka IRM 1.15.23), Item 42; or, c) For ten years after the case is closed as required by IRM 1.15.30 for Criminal Investigation, Item 15 (Job No. N1-58-07-11, Document 12990).

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? Do not know

23.1 Describe in detail the system s audit trail. Square maintains an audit trail through their system that captures all transactions by users including when: - a user logs in or out, - a user downloads records, - an email is sent, replied to, or deleted. The IRS captures its audit data from normal email traffic when: - the employee receives an email from Square, and then - the employee accesses the Square URL outside the IRS firewall to download the summoned records.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. The IRS employee accesses the Square Axway Transfer Service by going to the https site. No software program or executable file is used.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

25a. If **yes**, was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

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>100,000 to 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
