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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. Social Security Administration Railroad Retirement Board 1099, SSA-RRB 1099

2. Is this a new system? No

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

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? \_

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
- No System Deployment/Milestone 5
- No Operations & Maintenance (i.e., system is currently operational)

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

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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.

This system extracts data from the files sent by the Social Security Administration (SSA) and Railroad Retirement Board (RRB), and initiates the creation of the Information Returns Master File (IRMF) Document record. These SSA-RRB 1099 records are not being retrieved by SSN or other

identifier for an individual. Each record in the file is validated by a program that checks the validity of each field, and not validated by any personnel. We do not have access to the records containing PII data. They are also transmitted by batch processing only. A security data file is used to identify SSA and RRB records and process accordingly. The system also allows Taxpayer Protection Unit (TPU) to continue Identity Theft rules and improve existing Non-compliant rules that require SSA data.

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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      No On Dependent

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

<u>Yes</u>	Social Security Number (SSN)
<u>No</u>	Employer Identification Number (EIN)
<u>No</u>	Individual Taxpayer Identification Number (ITIN)
<u>No</u>	Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
<u>No</u>	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).

N/A

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	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	No	No
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
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? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

- No 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

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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.

The PII is coming from the Social Security Administration (SSA) and Railroad Retirement Board (RRB), and the whole process of validating and reformatting the SSA-RRB 1099 records are done by a program, not an individual. The SSA-RRB 1099 project assists in creating the Information Returns Master File (IRMF) records for further processing. It is accomplished by validating data and reformatting that data into required record layout. The project verifies the following PII information: (1) Beneficiary name is not empty (2) Payee's name and address are not empty SSN is included as part of the 1099 input file, but our system does not use it or any other PII.

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

Each record in the file is validated by a program that checks the validity of each field. An approved Work Request is used to establish timeliness. Incomplete records are separated from complete records.

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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? No

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**D. RESPONSIBLE PARTIES**

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10. Identify the individuals for the following system roles. N/A

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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? No

11b. Does the system receive SBU/PII from other federal agency or agencies? Yes

If **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).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Social Security Administration	Secured Data Transfer (SDT)	No
Railroad Retirement Board	Secured Data Transfer (SDT)	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? No

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>
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Information Returns Processing  
Validation & Perfection (IRP VAL)

No

No

Identify the authority and for what purpose? SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. Additional information can be found at these two links: (1) <http://www.irs.gov/pub/irs-wd/00-0075.pdf> (2) <http://www.law.cornell.edu/uscode/text/26/6109> Section 7801 and 7803 of the Internal Revenue Code.

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.

Project SSA-RRB 1099, only generates data from/to secured platforms and is not aggregated from other websites or does not send data/information to taxpayers directly. In this case, data is extracted to IRS platform by the Social Security Administration and Railroad Retirement Board (SSA and RRB). Several runs are processed by secured Election File Transmission Utility (EFTU). The Information Returns Process (IRP) then passes taxpayer data to SSA and RRB to process information accordingly to the taxpayer.

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? SSA-RRB 1099 records are provided by SSA or RRB to individuals that have received compensation and are required by statute. Individuals complete applications or other forms providing their Taxpayer Identification Number(TIN)s. If an incorrect TIN was provided, individuals would need to correct those documents and in turn SSA or RRB would issue a corrected 1099 record.

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

Due process is provided pursuant to 26 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? No

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? For in-house temporary access to review production data, the managers/administrators must use the KISSAM ticketing process. The ticket must be sent to the MCC Security Group giving them specificities about why the data needs to be accessed, the type of access needed, and then a request for temporary password for IBM 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.

90 days. This is not considered a recordkeeping system and does not need to be scheduled with NARA.

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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. Since 1099 is an IBM mainframe batch process, all audits are handled on IBM mainframe level by Cyber Security (Rec-f).

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## J. PRIVACY TESTING

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

24c. If **no**, please explain why. SSA-RRB 1099 is lumped under FedState project, so a separate System Test Plan is not required. But under the Capability Maturity Model- Level 4B, ELC, SSA-RRB 1099 do have a Test Plan (TP), which is located in DOCIT.

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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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