Date of Approval: February 13, 2018 PIA ID Number: **3859**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Where is My Refund, WMR

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.

Where is My Refund, WMR 1195

Next, enter the date of the most recent PIA. 02/24/2015

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
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

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.

The Where is My Refund application allows taxpayers receiving a refund to determine when it will be received. After entering their SSN, Filing Status and Refund Amount from the tax return for authentication, the system will provide the status of the refund and or the date of delivery. The WMR application will request refund information from Integrated Data Retrieval System (IDRS), since WMR does not store any taxpayer information. The WMR application checks the Client ID and 3rd Party Pin, then uses the SSN, Filing Status and Refund Amount to provide the WMR response, which is then sent back to the company employee. The 3rd Party PIN is generated when the tax filer participant selects a pin which is sent with the tax return through the Modernized eFile application in the electronic filing process.

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	No	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)
No	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).

This application does truncate the Social Security Number (last four digits are masked). The application cannot mitigate the use of Social Security numbers until an alternate identifier has been adopted by the IRS to identify taxpayers.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If yes, select the types of SBU

Selected	SBU Name	SBU Description
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
No	Proprietary data	Business information that does not belong to the IRS
No	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

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

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.

The SSN is collected from the taxpayer to assist in the authentication, prior to providing them with tax refund information.

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 validation process will verify the accuracy and completeness of the information in accordance with the business rules. The Where's My Refund system does not store the PII information. It just uses what the taxpayer enters to retrieve their tax refund status information, and to authenticate against what is stored on IRS legacy databases. The Where's My Refund system does not make adverse determinations but instead supplies the taxpayer with their requested information as a service to the taxpayer.

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 00.001	Correspondence Files and Correspondence Control Files
IRS 34.037	Audit Trail and Security Records System
IRS 24.030	Customer Account Data Exchange Individual Master File
IRS 24.046	Customer Account Data Engine Business Master File

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.

System Name	Current PCLIA	Approval Date	SA&A?	Authorization Date
Integrated Data Retrieval	Yes	08/03/2017	Yes	12/05/2014

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 agencies? 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

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, 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? Yes

16a. If yes, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? Yes

16a1. If yes, when was the e-RA conducted? 12/06/2004

If yes, what was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity.

Single Factor Identity Validation

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?
The irs.gov has several methods of informing the taxpayer about these issues. The irs.gov website has a Privacy Policy which states "Using these services is voluntary and may require that you provide additional personal information to us. Providing the requested information implies your consent for us to use this data in order to respond to your specific request." Prior to using the WMR application, WMR has the required notice that this is a US Government system for authorized use only. The application requires that the taxpayer acknowledge that Internal Revenue Code Section 6109 authorizes the collection of the social security number in order to provide the service requested by the taxpayer. The application also informs the taxpayer of use of the System of Records 24.030 Individual Master File. The taxpayer is also provided a link to all IRS Privacy Impact Assessments.

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):
The taxpayer's use of the web application is voluntary. Authentication using Shared Secrets is required in order to have confidence in the identity of the web application user.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The taxpayer has due process by calling or visiting the IRS.

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

IRS Employees?	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	No	
Managers	No	
Sys. Administrators	Yes	Read and Write
Developers	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets for the purpose of authentication. Once they enter shared secrets and their data matches up with the IDRS information to ensure that the information is correct, they are eligible to use the system. IRS System Administrators are provided access to the servers thru the Online 5081 system. This requires the supervisor to authorize the access to the server or servers.

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? 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.

WMR is non-recordkeeping and does not require a NARA-approved records control schedule to affect data disposition. WMR is a web-based lookup application used for convenience of reference by taxpayers. It is not a data repository system. Recordkeeping copies of data accessed by this tool are disposed of in accordance with IRS Records Control Schedules. The WMR interface retains logs of all access of taxpayer records and passes this data and audit information to the Security Audit and Analysis System(SAAS) application where it will be maintained for seven years (in accordance with NARA Job No. N1-58-10-22, approved 4/5/2011). SAAS disposition instructions are published in IRS Document 12990, Records Control Schedule 19 for Enterprise Computing Center - Martinsburg, item 88. I.2

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)? Yes

23a. If yes, what date was it completed? 03/27/2017

23.1 Describe in detail the system s audit trail. The audit trail being sent to SAAS identifies the WMR application, the tax filer type, the SSN, and the date time stamp. The Auditable events are Authenticating (successful or unsuccessful) and whether the taxpayer has too many invalid attempts at authentication and is locked out.

J. PRIVACY TESTING

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

24b. If yes, Is the test plan in process or completed: Completed

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?
The WMR test as an ELC requirement.

24b.1. If completed, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? An End of Test Report is produced after each testing cycle and is stored in the Integrated Customer Communications Environment 's DocIT repository.

24b.2. If completed, were all the Privacy Requirements successfully tested? Yes

24.2 If completed, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? No

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: Not Applicable
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