
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Automated Underreporter, AUR

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.

AUR 502

Next, enter the **date** of the most recent PIA. 7/10/2013

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
- 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? 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 Automated Underreporter (AUR) System has automated the Under Reporter Program. An under reporter is a taxpayer case where the income information associated with a tax return is less than what is reported by third parties (e.g. banks and employers). AUR is comprised of two separate modules AUR and Information Returns Document Matching - Case Inventory Selection and Analytics (IRDMCISA). AUR reduces the number of computational errors through on-line tax calculation, provides on-line access to case information, eliminates manual sorts and most paper handling, provides on-line training, and also on-line quality control and review. An initial data match between individual 1040 tax returns and Information Returns is performed in Information Return Processing (IRP). After this match, potential AUR cases are loaded onto the system and tax examiners then examine the 1040 with the third party (i.e. payers, employers) data to determine if the income in question has been reported by the taxpayer (on another line/form of the return,) or if the absence is otherwise explained. The tax examiners then make a determination either to close the case, or to send a letter to the taxpayer asking why the reported income was not included on the 1040. Depending on the taxpayer's response, additional actions are taken on a case, which include assessments, closure and follow-up.

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:

<u>Yes</u>	Social Security Number (SSN)
<u>Yes</u>	Employer Identification Number (EIN)
<u>Yes</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).

Currently there are no plans to mask the SSN within the AUR or IRS systems; however we are pursuing an alternative solution to mask human readable digits of the SSN on AUR notices by using a 2D barcode. Masking the SSNs on AUR notices will be done in three phases. •The first phase included programming the placement of the barcode on the AUR notices. This step has been completed. •The next phase is to supply employees within AUR with a scanner to read the barcode and associate the correspondence with the taxpayer's case file when a response is received. The projected date is pending funding approval. •The final phase is to mask the SSN which will be accomplished through the submission of a Work Request. The projected date for implementation is based on the procurement date of the scanners and software development.

- 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
No	E-mail Address	No	No	No
Yes	Date of Birth	Yes	Yes	Yes
No	Place of Birth	No	No	No
Yes	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
Yes	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? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
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 which if modified, destroyed or disclosed in an

	Information	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.

All data compiled by the AUR System is used to cross-reference and verify information to improve the quality of notices and timeliness of service to the taxpayer while increasing its efficiency and making the program more cost-effective. Taxpayer and employer/payer information are submitted to the IRS via electronic and paper formats for the current year and pertinent taxpayer information from the two previous years. The Underreporter information is collected by the IRS and compiled into the AUR databases. AUR sends and/or receives data from Notice Delivery System (NDS), formally Correspondence Production Service (CPS), Tax Return Data Base (TRDB), and Modernized e-File (MeF). The IRDMCISA data source is inherited. All of the data is coming from another source. IRDMCISA does not seek additional information from taxpayers or modify the data that is provided. The 100 plus data elements that make up the flat files that are used as the IRDMCISA information data source are extracted from the Individual Master File (IMF) and Information Return Master File (IRP) data sources. IMF and IRP are two of the mainframe databases that all taxpayer info is sent.

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

A Payer/Agent program is used to identify erroneous data from third party sources. Payers may advise IRS that they supplied incorrect taxpayer information. Also, AUR Tax Examiners (TEs) may identify bad payer data. An alert is then issued to all AUR sites concerning payer data that's determined to be incorrect. The Payer/Agent program is also used to crosscheck payer data for consistency, including, where possible, completeness. Payers submit taxpayer data based on tax year. It is normally only submitted once. The information would be current unless it is identified as "payer/agent" data. Then the AUR Payer/Agent coordinator would coordinate corrected data being given to the TEs. IMF and the IRP are responsible for data integrity checks for data provided to IRDMCISA. The data generated within IRDMCISA is also checked for syntax errors. The tools focus is on the query and selection of the inherited data. The select and non-select rules are checked by the tool

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

Treasury/IRS 24.047 Audit Under Reporter Case File

Treasury/IRS 34.037 IRS Audit Trail and Security Records System

Treasury/IRS 22.061 Information Return Master File (IRMF)

Treasury/IRS 20.030 CADE Individual Masterfile File (IMF)

Treasury/IRS 42.021 Compliance Programs and Projects Files

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. ## Redacted Information For 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>
Information Return Processing (IRP)	Yes	03/12/2014	Yes	10/26/2015
Individual MasterFile (IMF)	Yes	05/05/2014	Yes	10/04/2015
Notice Delivery System	Yes	05/27/2016	Yes	11/12/2015
Modernized e-File (MeF)	Yes	02/23/2016	Yes	11/03/2015

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>
1040	U.S. Individual Income Tax Return
1040A	U.S. Individual Income Tax Return
1040EZ	Income Tax Return for Single and Joint Filers with No Dependents
2441	Child and Dependent Care Expenses
1041-K1	Beneficiary's Share of Income, Deductions, Credits, etc.
1065-K-1	Partner's Share of Income, Deductions, Credits, etc
1098	Mortgage Interest Statement
1098-T	Tuition Statement
1099-B	Proceeds from Broker and Barter Exchange Transactions
1099-A	Acquisition or Abandonment of Secured Property
1099-C	Cancellation of Debt
1099-DIV	Dividends and Distributions
1099-G	Certain Government Payments
1099-INT	Interest Income
1099-K	Merchant Card and Third Party Network Payments
1099-LTC	Long-Term Care and Accelerated Death Benefits
1099-MISC	Miscellaneous Income
1099-OID	Original Issue Discount
1099-PATR	Taxable Distributions Received from Cooperatives
1099-Q	Payments from Qualified Education Programs (Under Secs. 529 and 530)
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance
1099-S	Proceeds from Real Estate Transactions
1099SA	Distributions from a Health Savings Account, Archer MSA, or Medicare

	Advantage MSA
1120S-K-1	Shareholder's Share of Income, Deductions, Credits, etc.
5498	IRA Contribution Information
5498-ESA	Coverdell ESA Contribution Information
5498-SA	Health Savings Account, Archer MSA, or Medicare Advantage MSA Information
W-2	Wage and Tax Statement
W-2G	Certain Gambling Winnings
RRB-1099	Payments by Railroad Retirement Board
SSA-1099	Social Security Benefit Statement
Schedule A	Itemized Deductions
Schedule B	Interest and Ordinary Dividends
Schedule C	Profit or Loss from Business (Sole Proprietorship)
Schedule C-EZ	Net Profit from Business (Sole Proprietorship)
Schedule D	Capital Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule F	Profit or Loss from Farming
Schedule SE	Self-Employment Tax
1040X	Amended U.S. Individual Income Tax
Form 872	Consent to Extend the Time to Assess
911	Request for Taxpayer Advocate Service
966	Corporate Dissolution or Liquidation
Form 1045	Application for Tentative Refund
Form 1065	U.S. Return of Partnership Income
Form 1116	Foreign Tax Credit
Form 1310	Statement of Person Claiming Refund
Form 2106	Employee Business Expenses
Form 2555	Foreign Earned Income
Form 2859	Request for Quick or Prompt Assessment
Form 3244	Payment Posting Voucher
Form 3800	General Business Credit
Form 3903	Moving Expenses
Form 4562	Depreciation and Amortization
Form 4684	Casualties and Thefts
Form 4797	Sales of Business Property
Form 4835	Farm Rental Income and Expenses
Form 4952	Investment Interest Expense Deduction
Form 4972	Tax on Lump-Sum Distributions
Form 5329	Additional Taxes on Qualified Plans
Form 5405	First-Time Homebuyer Credit

Form 5564-
A Notice of Deficiency - Waiver

Form 5695 Residential Energy Credit

Form 6251 Alternative Minimum Tax - Individuals

Form 6252 Installment Sale Income

Form 6198 At-Risk Limitations

Form 6718 Gains and Losses from Section 1256

Form 8396 Mortgage Interest Credit

Form 8582 Passive Activity Loss Limitations

Form 8606 Nondeductible IRAs

Form 8814 Parents' Election to Report Child's Interest and Dividends

Form 8815 Exclusion of Interest From Series EE

Form 8821 Tax Information Authorization

Form 8824 Like-Kind Exchanges

Form 8829 Expenses for Business Use of Your Home

Form 8839 Qualified Adoption Expenses

Form 8853 Archer MSAs and Long-Term Care

Form 8857 Request for Innocent Spouse Relief

Form 8862 Information to Claim Earned Income Credit After Disallowance

Form 8863 Education Credits (American Opportunity and Lifetime Learning Credits)

Form 8880 Credit for Qualified Retirement Savings Contributions

Form 8889 Health Savings Accounts

Form 8903 Domestic Production Activities Deduction

Form 8917 Tuition and Fees Deduction

Form 8919 Uncollected Social Security and Medicare Tax on Wages

Form 8949 Sales and other Dispositions of Capital

Form 8958 Allocation of Tax Amounts Between Certain Individuals in Community
Property States

Form 9409 IRS/SSA Wage Worksheet

Form
121412 Operations Assistance Request (OAR)

Form 14027-
B Identity Theft Case Referral

Form 14039 Identity Theft Affidavit

Form 14103 Identity Theft Assistance Request (ITAR)

Form 1120 U.S. Corporation Income Tax Return

Form 1120-S U.S. Income Tax Return for an S Corporation

Form 2555-
EZ Foreign Earned Income Exclusion

Form 8288-
A Statement of Withholding on Dispositions by Foreign Persons of U.S. Real
Property Interests

Form 872-A Special Consent to Extend the Time to Assess Tax

- Form SS-8 Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding
- Form W-2C Statement of Corrected Income and Tax Amounts
- Form SS-4 Application for Employer Identification
- Form 1042-S Foreign Person's U.S. Source Income Subject to Withholding
- Schedule 8812 Child Tax Credit
- Schedule H Household Employment Taxes
- Schedule J Income Averaging For Farmers and Fishermen
- Schedule R Credit for the Elderly or the Disabled
- Form 843 Claim For Refund and Request for Abatement
- Form 982 Reduction of Tax Attributes Due to Discharge of Indebtedness
- Form 1041 U.S. Income Tax Return for Estates & Trusts
- Form 2848 Power of Attorney and Declaration of Representative
- Form 4029 Application for Exemption From Social Security and Medicare Tax Processing
- Form 4137 Social Security and Medicare Tax on Unreported Tip Income
- Form 4361 Application for Exemption from Self-Employment Tax

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>
Notice Delivery System	Yes	05/27/2016	Yes	11/12/2015

Identify the authority and for what purpose? All Notices generated to be sent to the taxpayer go to NDS for printing and mailing on a weekly basis

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.
An initial data match with the individual 1040 tax returns vs. payer documents is performed in IRP. After this match, potential AUR cases are loaded onto the system based on income type and other criteria (Tax Examiners (TEs) then examine the F1040 with the taxpayer data to determine if the income in question has been reported by the taxpayer on another line/form of the return, or something to explain why the income wasn't reported). The TEs then make a determination to close the case, or to send a letter to the taxpayer, asking why the reported income was not included on the F1040. Depending on the taxpayer's response additional actions are taken on a case, which include assessments, closure, and follow-up. 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? After receiving a notice, taxpayers can contact IRS and explain they have no knowledge of the income reported and an attempt will be made to contact the payer for additional information. Also, if payers notify IRS of any bad data, or Tax Examiners spot a trend and identify potential "payer/agent" data the Payer/Agent coordinator will contact payers if necessary to determine if data is inaccurate and notify Tax Examiners. 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?

After receiving a notice, taxpayers can contact IRS and explain they have no knowledge of the income reported and an attempt will be made to contact the payer for additional information. Also, if payers notify IRS of any bad data, or Tax Examiners spot a trend and identify potential "payer/agent" data the Payer/Agent coordinator will contact payers if necessary to determine if data is inaccurate and notify Tax Examiners. Due Process is provided 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) 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 and Write
Managers	Yes	Read and Write

Sys. Administrators	No	
Developers	Yes	Read-Only

Contractor Employees? Yes

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

21a. How is access to SBU/PII determined and by whom? AUR user's position and need-to-know determines the type of access to the data. The manager, functional security coordinator, and the system administrator/security officer grant approval for system access. A user's access to the data terminates when it is no longer required. The AUR System platform requires users to identify themselves and provide proof of their identity by USERIDs and AUR passwords. USERIDs are unique to each user. Any user must use the Online Form 5081 (OL5081) system to request access to the System. UNAX training is also provided to inform users of the statutory rules governing and the IRS' policy on unauthorized access and inspection of records by IRS employees. IRDMCISA IRS personnel can obtain access to IRDMCISA by completing and submitting an OL5081 request.

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? 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 National Archives and Records Administration (NARA) approved the destruction of AUR master data files 10 years after assessment (Job No. N1-58-97-13, Item 31, approved 2/9/98). AUR retention requirements are currently published under IRM/Records Control Schedule 1.15.32 for Electronic Tax Administration, Item 31 for System Data, Inputs, and Outputs. These disposition instructions are due to be re-published in IRS Document 12990 under RCS 32 in a future update to that Document as part of an on-going initiative to transition former RCS IRMs 1.15.8-37 to that new IRS Document.

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? 12/28/2015

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion?

23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

23.1 Describe in detail the system s audit trail. The Audit Trail data elements are provided below: Date time stamp (e.g., date and time of the event); Unique identifier (e.g., user name, UID, application name, SEID) of the user or application initiating the event Type of event; Subject of event, action taken Role of user when creating the event; and Success/Failure of the event All users will have completed a BI or MBI and Form 5081 prior to gaining any access to the system. User privileges and user roles determine the types of data that each user has access to.

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?

Test data includes the data necessary to execute test conditions within the AUR Application and AUR SAT database. Test data was created utilizing sanitized case preview data. Live and/or sensitive data will be sanitized and managed in accordance with Internal Revenue Manual (IRM) 10.8.8, Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments and Internal Revenue Manual (IRM) 10.8.1, Information Technology (IT) Security, Policy and Guidance. A "Sensitive But Unclassified (SBU) Data Questionnaire" (Form 14664) was completed and submitted 12/31/2014 for the AUR test to the offices of Privacy and SBSE Live Data Waiver. A copy of the Form 14664 will be located and maintained in DocIT in Cabinets/Test Assurance and Documentation/TA-RC (Reporting Compliance Testing)/EST-RCT-IAU Testing Section/AUR Project Folder/ AUR TY2014 Live Data Waiver folder.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Test status and execution will be reported weekly using the EST TSR Snapshot report and narratives located in Rational Insight (RI).

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: Under 50,000

26b. Contractors: Under 5,000
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
