Date of Approval: 03/10/2025 Questionnaire Number: 2001

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Business Masterfile Case Creation Nonfiler Identification Process

Acronym:

BMFCCNIP

Business Unit

Small Business and Self Employed

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The Business Master File Case Creation Nonfiler Identification Process (BMF CCNIP) is an application that creates Selected BMF and Employee Plans Master File (EPMF) Nonfiler tax delinquency cases for the Small Business/Self Employed (SB/SE), Tax Exempt and Government Entities (TEGE), and Large Business and International Division (LB&I) Operating Divisions. BMF CCNIP Project is organizationally driven in support of the SB/SE Key Strategy to increase compliance among SB/SE business taxpayers. BMF CCNIP improves quality and program efficiency by providing a uniform system for selecting cases with the highest potential to satisfy the objectives established by the Business Unit into the Nonfiler treatment stream. Additionally, BMF CCNIP creates an integrated approach to creating Nonfiler cases for business taxpayers similar to the process currently used for individual taxpayers. BMF CCNIP provides access

to data sources for Workload Identification, identifying cases for delivery to employees, as well as provides integrated filing compliance performance and management tools. The BMF CCNIP process impacts SB/SE, LB&I and TEGE taxpayers. BMF CCNIP is not a system of record for any taxpayer data. BMF CCNIP has 10 or fewer Analyst users who can update work schedule data and selections and 25 or fewer users who have read only access to reports. All users access BMF CCNIP via the IRS Employee User Portal.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

BMF CCNIP creates an integrated approach to creating Nonflier cases for business taxpayers similar to the process currently used for individual taxpayers. The system does not store or retain any PII.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Employer Identification Number Internet Protocol Address (IP Address) Social Security Number (including masked or last four digits) Tax ID Number

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of the Inflation Reduction Act (IRA)? No

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

System

3 What Tier designation has been applied to your system?

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number? 1587

4.12 What is the previous PCLIA title (system name)? BMFCCNIP

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

PII section has to be updated with the Internet Protocol Addresses (IP).

- 5 Is this system considered a child system/application to another (parent) system? Yes
- 5.1 Identify the parent system's approved PCLIA number. 7027
- 5.2 Identify the parent system's name as previously approved.

 Integrated Production Model (IPM)

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Sustaining Operations (SO ESC)

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

210125

10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

Yes

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.

Yes

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

The BMFCCNIP system does not store or hold any PII.

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.

The BMFCCNIP system does not store, hold any PII.

13.4 If information is collected from third-party sources instead of the individual, please explain your decision.

Not Applicable

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

The system uses data entered from tax returns filed by taxpayers. They are notified of such collection by the Privacy Act Notice in the tax return instructions. Notice, consent and due process are provided via IRS systems and the tax returns filed by taxpayers, pursuant to 5 USC.

- 15 Is this system owned and/or operated by a contractor?
- 15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?
- 15.2 What PII/SBU data does the subcontractor(s) have access to? Not Applicable

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

For contractors, indicate whether their background investigation is complete or not. Management will determine the access to data by users based on a need to know. However, user access is required to be granted access through the Online BEARS Process, and the user's manager must sign for the user's access. Role based access is in place that has to be approved by management Roles: Users>Read-Only, Managers>Read and Write, Sys. Administrators>Read and Write, Developers>Read and Write.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

Any unauthorized access or inspection may subject the offender to criminal prosecution under 18 U.S.C. 1030 or 26 U.S.C. 7213, and to administrative action.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not Applicable

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not Applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable". More than 100,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

- 22 How is access to SBU/PII determined and by whom?

 Through BEARS Entitlements and by Application Administrator.
- 23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

no

- 24 Explain any privacy and civil liberties risks related to privacy controls.

 None at this time.
- 25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.
- 26 Describe this system's audit trail in detail. Provide supporting documents. Audit trails shall maintain a record of system activity both by system and application processes and by user activity of systems and applications.

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

IPM - Integrated Production Model

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

extract transform load (Informatica)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Form Number

Agency Name

Business Master File

Incoming/Outgoing

Outgoing (Sending)

Agency Agreement

No

Agreement Name

Transfer Method

Electronic File Transfer Utility

(EFTU)

Other Transfer Method

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish Systems of Records Notices (SORNs) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMF CCNIP does require a SORN.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish Systems of Records Notices (SORNs) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMF CCNIP does require a SORN.

SORN Number & Name

IRS 22.061 - Information Return Master File

Describe the IRS use and relevance of this SORN.

The Privacy Act requires agencies to publish Systems of Records Notices (SORNs) that describe the categories of Personally Identifiable Information (PII) that they collect, maintain and use. BMF CCNIP does require a SORN.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Administrative and Organizational Records, Tax Return Inspection Files

What is the GRS/RCS Item Number?

RCS 8 Item number: 86 b

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

These files contain requests from Congressional committees, Federal agencies, States, or individuals for copies of tax returns or permission to inspect returns or receive specific information from returns.

What is the disposition schedule?

Destroy when 7 years old

Data Locations

What type of site is this?

System

What is the name of the System?

Business Masterfile Case Creation Nonfiler Identification Process

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

https://ccnipprod.web.irs.gov/ccnip/

Please provide a brief description of the System.

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Entities (TEGE), and Large Business and International Division (LB&I) Operating Divisions.

What are the incoming connections to this System?

The IRS information technology enterprise is comprised of a homogenized system. The Big Data Analytics (BDA) and Integrated Production Model (IPM) implementations are within this homogenized environment. The IPM production database environment exists on a shared Greenplum appliance under the control of the BDA Middleware team. The IPM development environment leverages similar BDA Greenplum systems. Enterprise Information Portal (EIP), Tableau, and Business Objects Enterprise (BOE) provide the application service layers for projects to implement solutions using IPM data for analytics and reporting. None of the services that house IPM data or related Commercial Off-The Shelf (COTS) products are connected to systems external to the IRS.

What are the outgoing connections from this System?

Within the As-Built-Architecture (ABA), Business Master File (BMF) is a reference term representing a number of systems such as Business Master File Pre-Posting (BMF PRE-POSTING), Business Master File Posting and Analysis (BMF ANALYSIS), BMF Discriminant Function Inventory (BMF DIF INV), Business Master File On-Line (BMFOL), Exempt Organizations Extracts (EXMPTORG), Business Master File Reports (BMF REPORTS), and Business Master File Outputs (BMF OUTPUTS). You can find these systems within the Business Account Processing Application Area.