Date of Approval: **July 08, 2021**

PIA ID Number: **6117**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Federal Student Aid-Datashare, FSA-D

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym, and milestone of the most recent PCLIA?

Federal Student Aid-Datashare, FSA-D

What is the approval date of the most recent PCLIA?

7/10/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

SB/SE Governance Board

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e., system is currently operational)

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

Yes

GENERAL BUSINESS PURPOSE

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 Federal Student Aid Datashare (FSA-D) system is a web-based application designed to provide users specific tax return data required to complete different interactions with Department of Education Applications. Taxpayers will be able have their tax return information retrieved upon a successful authentication of shared secrets. The tax return information is covered by the Privacy Act of 1974 accounting requirements. By law, the taxpayer is accessing their own tax records and retrieving them and requesting the IRS transmit the record to Department of Education. FSA-D supports two different interfaces for individuals applying for federal student aid with the Department of Education, one for individuals completing the Free Application for Federal Student Aid (FAFSA) on the web (FOTW) and another for calculating repayment of student loans, the Income Driven Repayment (IDR) Plan eApp. Once the taxpayer successfully authenticates to authorize the transfer of their data to the Department of Education, IRS mails Computer Paragraph (CP) 302 notice to the taxpayer confirming that their tax account was accessed, and data shared with the Department of Education.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

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

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Security Background Investigations

Interfaces with external entities that require the SSN

Delivery of governmental benefits, privileges, and services

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

An SSN is required from Department of Education so IRS can identify the correct taxpayer's account and retrieve tax return information for disclosure as authorized by IRC section 6103(l)(13).

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

IRS cannot conduct the matching program without an SSN, since SSN is uniquely needed to identify the taxpayer's tax return.

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address
Date of Birth
Internet Protocol Address (IP Address)
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

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.

Are there other types of SBU/PII used in the system?

No

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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 Federal Student Aid Datashare (FSA-D) system is a web-based application designed to provide users with tax return information required to complete different interactions with Department of Education's Free Application for Federal Student Aid (FAFSA) on the web (FOTW) and the Income Driven Repayment (IDR) applications. Taxpayers are able to retrieve tax return information once they have been authenticated through the Department of Education authentication process and the Internal Revenue Service's authentication process. The SSN and other PII is used to authenticate taxpayers.

How is the SBU/PII verified for accuracy, timeliness, and completion?

The FSA-D 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.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

    IRS 24.030   Customer Account Data Engine Individual Master File

    IRS 00.001   Correspondence Files and Correspondence Control Files

    IRS 34.037   Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

    Yes

Does the system receive SBU/PII from IRS files and databases?

    Yes

Enter the files and databases:

    System Name: Individual Master File
    Current PCLIA: Yes
    Approval Date: 3/4/2020
    SA&A: Yes
    ATO/IATO Date: 11/26/2019

Does the system receive SBU/PII from other federal agency or agencies?

    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).

    Name: Department of Education
    Transmission Method: HTTPS
    ISA/MOU: Yes

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

No

Does the system receive SBU/PII from Employee forms (e.g., the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Security Audit and Analysis System (SAAS)
Current PCLIA: Yes
Approval Date: 4/6/2020
SA&A: Yes
ATO/IATO Date: 4/29/2020

Identify the authority.

IRS & FISMA requirements for security.

For what purpose?

IRS & FISMA requirements for security.

Does this system disseminate SBU/PII to other Federal agencies?

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

> Organization Name: Department of Education
> Transmission Method: HTTPS
> ISA/MOU: Yes

Identify the authority.

> The Federal Student Aid Datashare (FSA-D) system is a web-based application designed to provide users with tax return information required to complete different interactions with Department of Education's Free Application for Federal Student Aid (FAFSA) on the web (FOTW) and the Income Driven Repayment (IDR) applications.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

> FSA-D is in response to the American Recovery and Reinvestment Plan of 2009.

For what purpose?

> Taxpayers are able to retrieve tax return information once they have been authenticated through the Department of Education authentication process and the Internal Revenue Service's authentication process. The SSN and other PII is used to authenticate taxpayers. In addition, FSA-D is in response to the American Recovery and Reinvestment Plan of 2009. As a part of the Plan, the Department of Education had to address college affordability and improve access to higher education. To accomplish these goals, the President committed to making federal programs simpler, more reliable, and more efficient for applicants.

Does this system disseminate SBU/PII to State and local agencies?

> No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

> No

Does this system disseminate SBU/PII to other Sources?

> No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

> No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Yes

When was the e-RA completed?

11/2/2020

What was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity
Confidence based on Knowledge Based Authentication (Out of Wallet)

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Notice is provided through the Department of Education FASFA and IDR websites prior to authentication and collection of information by the user. This is voluntary and the user can choose not to use the system or transfer their tax return data.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

The user can use the system but has the option to "Not Transfer" data to Department of Education.

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

PII is submitted directly by the user. Once the user inputs their PII data, it gets validated against the IRS internal data source. FSA-D does not control or maintain taxpayer data regarding accuracy or completeness. Taxpayers have a right to visit or call an IRS tax center. Due Process is provided pursuant to 5 USC.

INFORMATION PROTECTION

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

The following people have access to the system with the specified rights:

IRS Employees

System Administrators: Administrator

IRS Contractor Employees

Contractor Developers: Read Only

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

Administrative access to the FSA-D application is controlled through the IRS Online 5081 (OL5081) system with manager approval.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

No

You must work with the IRS Records and Information Management (RIM) Program Office to address records retention requirements before you dispose of any records in this system.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

In-process

When is the anticipated date of the SA&A or ACS completion?

5/1/0221

Describe the system's audit trail.

FSA-D sends security audit records to Security Audit and Analysis System (SAAS) and Enterprise Security Audit Trails (ESAT) on a continuous basis. Audit trails are sent on a continuous basis and meets or exceeds IRS & FISMA requirements for security.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The test results are stored in DocIt. DocIt is an internal online IRS document repository.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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 privacy controls were tested as part of the application SA&A and continuous monitoring security program.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

No

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

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