Date of Approval: 07/16/2024 Questionnaire Number: 1313

Basic Information/Executive Summary

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

Generalized Unpostable Framework - GUF

Acronym:

GUF

Business Unit

Taxpayer Services

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.

Generalized Unpostable Framework (GUF) is a set of computer programs for the Wage & Investment Business Unit, set to run in a specified order on the mainframe. GUF tracks unpostable inventories and identifies weekly totals of unpostable inventory by program and by specific unpostable codes. GUF also identifies the volume of cases for which the statute of limitations for assessing, refunding and/or collecting taxes is imminent or expired. This system has effectively reduced the burden placed on taxpayers, as well as the costs associated with correcting these conditions.

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).

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

Address

Centralized Authorization File (CAF)

Federal Tax Information (FTI)

Name

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

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

PII for personnel administration - 5 USC

SSN for personnel administration IRS employees - 5 USC and Executive Order 9397

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

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

1.35 Is there a data dictionary for this system? Yes

- 1.36 Explain in detail how PII and SBU data flow into, through and out of this system. The purpose of GUF is to identify and correct unpostable conditions in the tax modules. When an unpostable condition is identified through Master File, the data is sent to GUF weekly. Reports generate for new, closed, repeat and errored unpostables at each processing site.
- 1.4 Is this a new system? No
- 1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system? Yes
- 1.6 What is the PCLIA number? 5566
- 1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

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- 1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)? Execution
- 2.1 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? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt". Exempt

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

Wage and Investment Risk Committee, W&I Risk Committee

3.1 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?

No

3.3 Does this system use cloud computing?

3.6 Does this system interact with the public through a web interface?

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

- 4.2 If a contractor owns or operates the system, does the contractor use subcontractors?
- 4.51 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". Under 50,000.
- 4.52 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
- 4.53 How many records in the system are attributable to members of the public? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not applicable". Under 100,000.
- 4.6 How is access to SBU/PII determined and by whom?

A potential user will request access via the BEARS system. This request must be approved by the potential user's manager based upon a user's position and need-to-know. Procedures for accessing live data are enforced. A form 6759 (Request for Taxpayer Data) is submitted, through proper channels, for approval of releasing the data needed to test or research a problem being reported.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

5.2 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Individual Master File (IMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Daily TIF Update (DLY)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Redesign Revenue Accounting Control System (RRACS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Combined Annual Wage Reporting (CAWR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Generalized Mainline Framework (GMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Payer Master File (PMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Employees Plan Master File (EPMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Notice Review Processing System (NRPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Service Center Control File (SCCF)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNs please email *Privacy.

SORN Number & Name

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

IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNs please email *Privacy.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Electronic Systems RCS 32, National

Archives and Records Administration

What is the GRS/RCS Item Number?

20

What type of Records is this for?

Both (Paper and Electronic)

Please provide a brief description of the chosen GRS or RCS item. GUF routes unpostable transactions for correction. The database contains unpostable taxpayer records.

What is the disposition schedule?

National Archives-approved procedures to delete GUF data when 1 year old or when no longer needed are published in Internal Revenue Manual/Records Control Schedule GUF database contains unpostable taxpayer records - Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (A) Inputs: These records include taxpayer information that does not post to any Master File. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner. (B) Outputs: These records include corrected taxpayer information posted to the Master Files plus system backups, management information reports, ad hoc queries, audit trail or equivalent documentation in electronic or hard copy formats. (GRS 5.2, Item 020; Job No. DAA-GRS-2017-0003-0002) AUTHORIZED DISPOSITION Delete when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes, whichever is sooner.

Data Locations

What type of site is this?

System

What is the name of the System?

Generalized Unpostable Framework, GUF

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

http://ea.web.irs.gov/aba/index.html?mainpageurl=SA/eapanel1 main-application 7406.htm

Please provide a brief description of the System.

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unpostable condition is identified through Master File. The data is sent to GUF weekly. Reports generate for new, closed, repeat and errored unpostables at each processing site.

What are the incoming connections to this System?

Initial inputs to the IMF, BMF, EPMF, CAWR and PMF for each tax period are processed by a front-end input system (i.e. Integrated Submission and Remittance Processing (ISRP), E-File, etc.). These systems interface with the Generalized Mainline Framework (GMF), which provides data to GUF. This information is considered PII and is transmitted to GUF via Connect:Direct. Any input (initial or subsequent) that is unable to post to the master file is corrected, deleted, re-input, or rejected by the GUF system.

What are the outgoing connections from this System?

GUF provides outputs to Generalized Mainline Framework (GMF),
Refund Information System (REF), Daily Transaction Information File
(TIF) Update (DLY), Service Center Control File Processing (SCCF),
Notice Review Processing System (NRPS), and Redesign Revenue
Accounting Control System (RRACS) via CONNECT:Direct on the
mainframe. GUF also sends resolved records to the Integrated Data
Retrieval System (IDRS) via TCP/IP. The information outputted to these
applications from GUF is considered PII.