

NOTE: The following reflects the information entered in the PIAMS website.

A. SYSTEM DESCRIPTION

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

Date of Approval: February 3, 2015

PIA ID Number: **1244**

1. What type of system is this? Individual Taxpayer Taxpayer Identification Number - Real Time System (ITIN-RTS), ITIN-RTS

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, and milestone of the most recent PIA.

Individual Taxpayer Identification Number -Real Time System, ITIN-RTS, FINAL

Next, enter the **date** of the most recent PIA. 4/27/2012 12:00:00 AM

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 tax laws require individuals with U.S. income to pay U.S. taxes on that income and the IRS requires taxpayers to include their Tax Identification Number (TIN) as part of identifying information on tax forms. To assist those taxpayers who are ineligible for a Social Security Number (SSN) issued by the Social Security Administration (SSA) to comply with their obligations, regulations were issued in 1996 that introduced the IRS Individual Taxpayer Identification Number (ITIN). The ITIN is a tax processing number issued to identify alien individuals, whether resident or nonresident/international investor, who are required to furnish a TIN on a tax return or other tax document (e.g., claim tax treaty benefits). The ITIN is issued for the sole purpose of tax reporting and is only available to individuals who are not eligible for a SSN. The ITIN plays a vital role in assisting certain taxpayers to meet their requirement to file a U.S. tax return. The ITIN-RTS Project was initiated to develop an automated and fully integrated ITIN system solution to address the existing inadequacies of the current ITIN program. This solution provides the ability to systemically conduct many of the validations that currently are done manually. The system addresses national security concerns, conflicting processing priorities and inconsistent training/application of procedures between business operating divisions, and deters identity theft and other inappropriate ITIN usage. The ITIN-RTS provides a one-stop service for ITIN (W-7 and Acceptance Agent) applications worked start to finish in a single integrated system for: • ITIN application submission, • Application processing, • ITIN issuance, and • ITIN administration Only internal IRS users have access to ITIN-RTS, which provides the means for on-line ITIN application processing via the web-based Enterprise User Portal (EUP). No web access is provided for the general public. A key feature to the ITIN RTS is that upon W-7 data input, it systematically processes W-7's in real-time, assigns the Document Locator Number (DLN) and a unique ITIN or creates reject/suspense correspondence as per automated business rules. The applicant or the Acceptance Agent receives a CP565, ITIN Assignment Notice, by mail. ITIN-RTS supports the ITIN Processing Unit, located at the Austin Submissions Processing Center (AUSPC), by reducing operational inefficiencies within ITIN submission processing procedures. Additionally, any IRS employee who conducts ITIN related work in organizations such as Field Assistance (e.g., Tax Assistance Centers (TAC) – (assist the ITIN applicant to submit a completed W-7) or Accounts Management (AM) – (assist ITIN applicants with application inquiries) benefits from the ITIN-RTS via a user-friendly system; which provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status. ITIN-RTS does contain taxpayer PII data including taxpayer TIN and contact information.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information, 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 variations of SSN s (i.e. last 4 digits, etc.)? Yes

If **yes**, check who the SSN (or SSN variation) is collected on.

Yes On Primary Yes On Spouse Yes On Dependent

If **yes**, check all types SSN s (or variations of SSN s) that apply to this system:

Yes Social Security Number (SSN)
Yes Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)

No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
No Preparer Taxpayer Identification Number (PTIN)

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

None at this time. SSN/EIN/ITIN'S are provided on IRS forms sent via mail and they are keyed directly into the application.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates according to Privacy Requirements? (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
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
Yes	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
Yes	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
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No
No	Live Tax Data	No	No	No

6c. Does this system contain SBU information the system that it uses, collects, receives, displays, stores, maintains, or disseminates? No

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)

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>Yes</u>	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 variations) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

ITIN-RTS supports the ITIN Processing Unit, located at the Austin Submissions Processing Center (AUSPC), by reducing operational inefficiencies within ITIN submission processing procedures. Additionally, any IRS employee who conducts ITIN related work in organizations such as Field Assistance (e.g., Tax Assistance Centers (TAC) – (assist the ITIN applicant to submit a completed W-7) or Accounts Management (AM) – (assist ITIN applicants with application inquiries) benefits from the ITIN-RTS via a user-friendly system; which provides the ability to make updates to ITIN information, maintains a view of all ITIN applicant information, and provides the most current processing status.

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.

All data collected from and displayed to the user will be verified against or displayed from existing IRS and Treasury information systems. In addition, there are field-level and form-level validations to ensure the taxpayer data is entered accurately and is complete.

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 34.037 IRS Audit Trail and Security Records System
 Treasury/IRS 22.034 Individual Returns Files, Adjustments and Misc. Do
 Treasury/DO .114 Foreign Assets Control Enforcement Records
 Treasury/DO .118 Foreign Assets Control Licensing Records
 Treasury/IRS 46.002 Criminal Investigation Management Information System
 Treasury/IRS46.009 Centralized Evaluation and Processing of Information
 Treasury/IRS 22.054 Subsidiary Accounting Files
 Treasury/IRS 24.030 Individual Master File (IMF)

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

N/A

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>
Integrated Data Retrieval System	Yes	07/18/2014	No	
Notice Conversion	Yes	09/25/2013	No	
Security Audit and Analysis System	No	09/25/2013	No	
Office of Foreign Asset Control	No	09/25/2013	No	
Name Search Facility	Yes	08/21/2014	No	

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? 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? 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>
integrated data retrieval system	Yes	07/18/1914	No	
Notice Conversion	Yes	09/25/2013	No	
Security Audit and Analysis System	No	09/25/2013	No	
Office of Foreign Asset Control	No	09/25/2013	No	

Identify the authority and for what purpose? Internal Revenue Code (IRC) Section 6109 and Section 6103, Privacy and Disclosure.

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

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.

Not applicable

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

If no, why not? Consent is not applicable because this system is responding to the W-7 applicant's request.

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

The Suspense Notice is issued to the W-7 applicant. If an Acceptance Agent submitted the W-7 application both the Acceptance Agent and the W-7 applicant will receive the Suspense Notice, allowing 65 days to respond before further action (to include 15 day front-end and back-end time for foreign mail), before rejecting the Form W-7 application. If this happens, a CP567 Rejection Notice is sent to the applicant's address of record or to the Acceptance Agent

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	Yes	Read and Write
Developers	No	

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? System/Data Access Control for users is via Online 5081 and the Employee User Portal access control mechanisms (fully documented in EUP documentation). Users are granted access to ITIN-RTS according to their role as configured in SiteMinder.

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 ITIN Data Store is approved for deletion/destruction 7 years after end of processing year. The National Archives and Records Administration (NARA) approved these disposition instructions under Job No. N1-58-97-13 (approved 2/9/1998). These instructions are published under IRM 1.15.35 Records Control Schedule for Tax Administration - Electronic Systems, Item 1.

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)? In-process

If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 4/30/2015 12:00:00 AM

Describe in detail the system's audit trail. Session events are collected for user transactions in the application. In addition, a History table maintains a record level history. The events collected include: Timestamp, User Identifier, Source Address, System, Application Event Identifier, Tax Filer Taxpayer Individual Number (TIN), Return Code, Error Message, User Type, Standard Employee Identifier (SEID), Area, Territory, Division, Branch, Section, Group, Social Security Number Indicator, First Name, Last Name, Cycle Year, Last Cycle, and Update Date.

I.2 SA&A OR ECM-R

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

If **yes**, Is the test plan in process or completed: In Process

If **in process**, when is the test plan scheduled for completion? 2/17/2015 12:00:00 AM

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 applications Ad Hoc call for the Annual Security Control Assessment will be held on 1/26/2015 through 02/02/2015. The Control Selection Meeting (CSM) will be held on 02/10/2015, the Control Assessment Meeting will be held on 02/17/2015, the Findings review will be held on 03/10/2015, the Risk Overview will be held on 04/02/2015, the Stakeholder's out brief is scheduled for 04/09/2015.

K. LIVE DATA TESTING

25. Does this system use, or plan to use Live 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: More than 1,000,000
26d. Other: No

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

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 or IRS contractors 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
