Date of Approval: **April 06, 2023**

PIA ID Number: **7668**

SYSTEM DESCRIPTION

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

National Account Profile, NAP

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?

National Account Profile, NAP, 4747

What is the approval date of the most recent PCLIA?

2/27/2020

Changes that occurred to require this update:

Internal Flow or Collection

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.

Corporate Data Domain Governance Board (CPDGB)

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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

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

No

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.

Taxpayers file their respective tax returns with the Internal Revenue Service (IRS). There may be instances where a taxpayer has submitted inconsistent information. For example, a taxpayer may transpose a social security number (SSN) or submit a return with an address that is different from what is on file with the IRS. The National Account Profile (NAP) is an application used for reconciliation and research on behalf of various IRS employees (e.g., Case Workers, Customer Service Representatives, etc.) to identify those discrepancies and help resolve any issues. NAP is a compilation of entity data from a number of sources and is provided in a single repository to enhance case worker accuracy and productivity. NAP compiles information, such as individual taxpayer data, business taxpayer data and cross reference data, which is retrieved using a taxpayer identification number (TIN). NAP is a Wage and Investment (W&I) system.

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:

      Interfaces with external entities that require the SSN

      Legal/statutory basis (e.g., where collection is expressly required by statute)

      Statistical and other research purposes

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

The NAP system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

Employer Identification Number

Other Taxpayer Identification Number

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
Tax Account Information

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

No

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 National Account Profile (NAP) application is designed as an Internal Revenue Service (IRS) Master File research tool. Each data item is required for the business purpose of the system, which is to identify those records for a respective taxpayer so that a filed tax return can be processed correctly.

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

The NAP application does not manipulate data. NAP only receives and stores data directly from authoritative data stores and is refreshed weekly to remain in sync with Social Security Administration and Business Master Files (BMF). NAP SSN files are updated daily to keep in synch with Individual Master File (IMF) data. NAP applications pull SBU/PII information from the various master files which are presumed accurate and complete. There are no end-users that have direct access to NAP data. Users will access NAP data via Integrated Data Retrieval System (IDRS) command codes or batch processes. NAP relies strictly on the authoritative data being input from other systems.

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 42.021   Compliance Programs and Projects 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: Adoption Taxpayer Identification Number (ATIN)
Current PCLIA: Yes
Approval Date: 9/1/2021
SA&A: No

System Name: Integrated Submission and Remittance Processing (ISRP)
Current PCLIA: Yes
Approval Date: 11/5/2020
SA&A: Yes
ATO/IATO Date: 11/23/2022

System Name: Employee Plan Master File (EPMF)
Current PCLIA: Yes
Approval Date: 2/22/2022
SA&A: Yes
ATO/IATO Date: 12/19/2013

System Name: Information Returns Master File Processing (IRMF)
Current PCLIA: Yes
Approval Date: 3/9/2017
SA&A: Yes
ATO/IATO Date: 10/10/2019

System Name: Information Returns Master File (IRMF) (Sub-system of Information Returns Processing (IRP))
Current PCLIA: Yes
Approval Date: 3/6/2020
SA&A: No

System Name: Error Resolution System (ERS)
Current PCLIA: Yes
Approval Date: 10/28/2020
SA&A: Yes
ATO/IATO Date: 2/14/2012

System Name: Electronic Federal Payment Posting System (EFPPS)
Current PCLIA: Yes
Approval Date: 4/26/2021
SA&A: Yes
ATO/IATO Date: 2/16/2022

System Name: Business Master File (BMF)
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 3/9/2022

System Name: Return Review Program - Legacy Component (RRPLC) (Formerly EFDS)
Current PCLIA: Yes
Approval Date: 12/7/2020
SA&A: Yes
ATO/IATO Date: 6/2/2022

System Name: Generalized Mainline Framework (GMF)
Current PCLIA: Yes
Approval Date: 11/10/2020
SA&A: Yes
ATO/IATO Date: 9/13/2012

System Name: Automated Underreporter Program (AUR)
Current PCLIA: Yes
Approval Date: 6/7/2022
SA&A: Yes
ATO/IATO Date: 1/7/2023

System Name: (Individual Master File (IMF) (sub-system ATIN)
Current PCLIA: Yes
Approval Date: 1/23/2023
SA&A: Yes
ATO/IATO Date: 12/6/2022

System Name: Integrated Data Retrieval System (IDRS) - sub-systems (CRX, CAF, WTU, SIA)
Current PCLIA: Yes
Approval Date: 10/16/2021
SA&A: Yes
ATO/IATO Date: 3/6/2023

System Name: Modernized e-File (MeF)
Current PCLIA: Yes
Approval Date: 2/20/2022
SA&A: Yes
ATO/IATO Date: 6/14/2022

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: Social Security Administration
Transmission Method: SSA NUMIDENT database
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: Generalized Mainline Framework (GMF)
    Current PCLIA: Yes
    Approval Date: 11/10/2020
    SA&A: Yes
    ATO/IATO Date: 9/13/2012

    System Name: Error Resolution System (ERS)
    Current PCLIA: Yes
    Approval Date: 10/28/2020
    SA&A: Yes
    ATO/IATO Date: 2/14/2012

    System Name: Integrated Data Retrieval System (IDRS)
    Current PCLIA: Yes
    Approval Date: 10/26/2021
    SA&A: Yes
    ATO/IATO Date: 3/6/2023

Identify the authority.

    PII for federal tax administration is generally IRC Sections 6001, 6011, 6012e(a).

For what purpose?

    The NAP application is designed as an IRS Master File research tool and each data item is required for the business purpose of the system, which is to identify those records for a respective taxpayer so that a filed tax return can be processed correctly.

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: Social Security Administration
    Transmission Method: RS Master File System (ECC-DET)
    ISA/MOU2: Yes

Identify the authority.

    Internal Revenue Code (IRC) Section 6103 authorizes the IRS to share tax information by entering into agreements with governmental agencies for tax administration purposes. There are two separate Information Exchange Agreements (IEAs) between SSA and IRS. One is the NUMIDENT Social Security Numbers (SSNs) and one for the Death records. Both of these files go onto the Data Master-1(DM-1) which is read by NAP processing. NAP VSAM files do not contain the Date of Death (DOD) and Date of Birth (DOB) fields.

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

No Organization Records found.

For what purpose?

There are two separate Information Exchange Agreements (IEAs) between SSA and IRS. One is the NUMIDENT (SSNs) and one for the Death records. Both of these files go onto the DM-1 (which is accessed by programs using NAP). NAP does not contain the DOD and DOB fields.

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?

No

INDIVIDUAL NOTICE AND CONSENT

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

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.

NAP does not directly interface with end-users, therefore does not provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

No

Why not?

The taxpayer does not directly interface with NAP, as NAP information comes from Master Files. Therefore, NAP does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

NAP does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent, and due process are provided in the tax forms instructions filed by the taxpayer, and 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

Managers: Read Only

System Administrators: Read Only

Developers: Read Only

IRS Contractor Employees

Contractor Developers: Read Only

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

There is no direct taxpayer access. National Account Profile (NAP) is a system which consists of a set of computer programs set to run in a specified order on the International Business Machine (IBM) Mainframe. It does not allow end users access thus the system does not directly allow the IRS to treat taxpayers, employees, or others, differently.

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?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

NAP is non-record and does not require scheduling. NAP data is a copy of master file data (IMF maintained for 30 years in accordance with RCS 29, Item 203 and BMF maintained for 75 years in accordance with RCS 29, Item 210). As data is added to or deleted from the master files, these changes are reflected in NAP. NAP is updated weekly from its data sources. Those data sources retire data at the end of their retention period. If data is not on the data source, it is not on NAP. The NAP data is continuously overwritten by data received from the master files.

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

There are no audit trail capabilities within NAP. Audit trail functionality is provided by the host platform (e.g., Integrated Data Retrieval System (IDRS)).

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

National Account Profile (NAP) is not a FISMA reportable application.

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