

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: 1/8/2015

PIA ID Number: **1156**

1. What type of system is this? Reporting Compliance Case Management System, RCCMS

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.

Reporting Compliance Case Management System, RCCMS

Next, enter the **date** of the most recent PIA. 12/20/2012 12:00:00 AM

Indicate which of the following changes occurred to require this update (check all that apply).

<u>No</u>	Addition of PII
<u>No</u>	Conversions
<u>No</u>	Anonymous to Non-Anonymous
<u>No</u>	Significant System Management Changes
<u>Yes</u>	Significant Merging with Another System
<u>No</u>	New Access by IRS employees or Members of the Public
<u>No</u>	Addition of Commercial Data / Sources
<u>No</u>	New Interagency Use
<u>No</u>	Internal Flow or Collection

Were there other system changes not listed above? Yes

If yes, explain what changes were made. 1. Upgrade application server and database server to Windows 2008 R2 and MS SQL 2008 SP3. 2. Changes are required to address the Voluntary Compliance Settlement Program (VCSP) through the addition of data elements which are needed to support the VCSP effort. 3. Technical and infrastructure support for use of Business Objects ad-hoc query capabilities; specifically to allow appropriately identified users the ability to perform ad-hoc queries and then print results is also requested 4. Electronic records retention management. 5. Removal of Outlook email notifications for suspension and quarantine users. 6. Changes required for FY14 AIMS command code construct changes. 7. Implementation of ACA EO - Charitable Hospitals functionality, which will allow the RCCMS application the capability to process evaluations of EO Charitable Hospitals, per the Affordable Care Act.

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

<u>No</u>	Vision & Strategy/Milestone 0
<u>No</u>	Project Initiation/Milestone 1
<u>No</u>	Domain Architecture/Milestone 2
<u>No</u>	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 RCCMS application includes the combined requirements and code base of several BODs and FODs in the Reporting Compliance Division. RCCMS is a tool that gives TE/GE personnel the capability to perform all of the following: • Division-wide inventory control • Quality Management • Compliance testing • Education, outreach, and team examination monitoring

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 No On Spouse No 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)
- No Individual Taxpayer Identification Number (ITIN)
- No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
- Yes 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).

There are currently no plans.

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	No	No

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
No	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
No	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
Yes	Live Tax Data	Yes	No	No

6c. Does this system contain SBU information the system that it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
No	Official Use Only (OUO) or Letter of Understanding (LOU)	Documents that have been marked OUO or LOU
No	Proprietary data	Business information that does not belong to the IRS
No	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government

No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. Collected tax entity's name, SSN/EIN, address, plan number, plan sponsor, and/or contact person's name. Also, collecting IRS employee's SSN, SEID, group number, phone number and badge number.

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>No</u>	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

If the answer to 6f is **No**, verify the authority is correct with the system owner and then update the answer to 6f.

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.

RCCMS provides TE/GE personnel with the capability to perform operating division-wide inventory control, compliance testing, education & outreach and team examination monitoring. Each activity will be represented by an activity code and project code. In order to be unique, the activities require a unique combination of identifying information including SSN/EIN, MFT code, file source code, TIN type and tax period.

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.

RCCMS receives taxpayer information from internal IRS systems. This information is uploaded into RCCMS. This data can be verified and updated for accuracy by the field agent assigned to the case. IRS employee information is obtained from the employee completing an OL5081. The

employee information can be updated by the employee opening a KISAM ticket or a modified OL5081.

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 and Security Records System

Treasury/IRS 42.001 Examination Administrative File

Treasury/IRS 42.008 Audit Information Management System (AIMS)

Treasury/IRS 42.021 Compliance Programs and Project Files

Treasury/IRS 50.222 Tax Exempt Government Entities Case Management Rec

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

10. Identify the individuals for the following system roles.

NA

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>
RICS	Yes	06/20/2014	Yes	11/24/2014

11b. Does the system receive SBU/PII from other federal agency or agencies? No

If **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).

No Organization Records found.

11c. Does the system receive SBU/PII from State or local agency (-ies)? No

If **yes**, for each state and local 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).

No Organization Records found.

11d. Does the system receive SBU/PII from other sources? No

If **yes**, identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

No Organization Records found.

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1120-POL	U.S. Income Tax Return for Certain Political Organizations
8328	Carry forward Election of Unused Private Activity Bond Volume Cap
1024	Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120
CT-1	Employer's Annual Railroad Retirement Tax Return
1040	U.S. Individual Income Tax Return
5310	Application for Determination Upon Termination
1120-SF	U.S. Income Tax Return for Settlement Funds (Under Section 468B)
8872	Political Organization Report of Contributions and Expenditures
8871	Political Organization Notice of Section 527 Status
8703	Annual Certification of a Residential Rental Project
926	Return by a U.S. Transferor of Property to a Foreign Corporation
990-C	Farmer's Cooperative Association Income Tax Return
6707A	Computation of Individual Net Operating Loss (NOL) and Carryback
1120-RIC	U.S. Income Tax Return For Regulated Investment Companies
4461-A	Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan
5310-A	Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice o
8038-GC	Consolidated Information Return for Small Tax-Exempt Government Bond Issues
5500-EZ	Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

1120-L	U.S. Life Insurance Company Income Tax Return
942	Employer's Quarterly Tax Return for Household Employees
5768	Election/Revocation of Election by an Eligible Sec. 501(c)(3) Organization to Make Expenditures to i
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC
5500-R	Registration Statement of Employee Benefit Plan
5500	Annual Return/Report of Employee Benefit Plan
940	Employer's Annual Federal Unemployment (FUTA) Tax Return
1120-ND	Return for Nuclear Decommissioning Funds and Certain Related Persons
CT-2	Employee Representative's Quarterly Railroad Tax Return
8038-CP	Credit for Qualified Bonds Allowed to Issuer
5307	Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans
5330	Return of Excise Taxes Related to Employee Benefit Plans
8038-G	Information Return for Government Purpose Tax-Exempt Bond Issues
1120-REIT	U.S. Income Tax Return for Real Estate Investment Trusts
1120-H	U.S. Income Tax Return for Homeowners Associations
4461	Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans.
8038B	Information Return for Build America Bonds and Recovery Zone Economic Development Bonds
8038TC	Information Return for Tax Credit and Specified Tax Credit Bonds as the result of the new Hire bill
1040-NR	U.S. Nonresident Alien Income Tax Return
5306	Application for Approval of Prototype or Employer Sponsored I.R.A.
1120-PC	U.S. Property and Casualty Insurance Company Income Tax Return
8038-T	Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate
959	United States Information Return with Respect to the Creation or Organization, or Reorganization of
720	Quarterly Federal Excise Tax Return
2290	Heavy Highway Vehicle Use Tax Return
8804	Annual Return for Partnership Withholding Tax (Section 1446)
990	Return of Organization Exempt From Income Tax
940-EZ	Employer's Annual Federal Unemployment (FUTA) Tax Return
990-N	Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 99
4461-B	Application for Approval of Master or Prototype or Volume Submitter Plans.
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
8870	Information Return for Transfers Associated With Certain Personal Benefit Contracts
5227	Split-Interest Trust Information Return

990-BL	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Person
8038-R	Request for Recovery of Overpayment Under Arbitrage Rebate Provisions
1120-F	U.S. Income Tax Return of a Foreign Corporation
1028	Application for Recognition of Exemption
944	Employer's ANNUAL Federal Tax Return
1041	U.S. Income Tax Return for Estates and Trusts
730	Monthly Tax Return for Wagers
1120-FSC	U.S. Income Tax Return of a Foreign Sales Corporation
1065	U.S. Return of Partnership Income
1040-SS	U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents o
11-C	Occupational Tax and Registration Return for Wagering
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1120-A	U.S. Corporation Short-Form Income Tax Return
990-T	Exempt Organization Business Income Tax Return
5300	Application for Determination for Employee Benefit Plan
941	Employer's Quarterly Federal Tax Return
8734	Support Schedule For Advance Ruling Period
943	Employer's Annual Tax Return for Agricultural Employees
1096	Annual Summary and Transmittal of U.S. Information Returns
1120-S	U.S. Income Tax Return for an S Corporation
1120	U.S. Corporation Income Tax Return
5500-C/R	Return/Report of Employee Benefit Plan (with fewer than 100 participants)
6406	Short Form Application for Determination for Amendment of Employee Benefit Plan
945	Annual Return of Withheld Federal Income Tax
990-EZ	Short Form Return of Organization Exempt From Income Tax
1041-A	U.S. Information Return Trust Accumulation of Charitable Amounts
5306-A	Application for Approval of Prototype Simplified Employee
942	Employer's Quarterly Tax Return for Household Employees
8899	Notice of Income from Donated Intellectual Property
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business
8038	Information Return for Tax-Exempt Private Activity Bond Issues

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

If **yes**, identify the forms

No Employee Form Records found.

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>
Security Audit and Analysis System (SAAS)	No		No	
RCCMS Information Factory (RCCMS-IF)	No		No	

Identify the authority and for what purpose? Audit Information Management System (AIMS) - An important task of RCCMS is to notify the AIMS interface about updates to cases in RCCMS. AIMS is the IRS system that tracks the status of examination cases, and it must be updated whenever a user works on a case in RCCMS. Security Audit and Analysis System (SAAS) - RCCMS keeps an audit record of what a user reviews, edits, deletes, and accesses in the system. RCCMS then sends the audit record to SAAS. RCCMS-IF (RCCMS Information Factory, or IF) - RCCMS is an application that IRS auditors use to manage their assigned cases. Due to performance considerations, reports should not be executed directly on live transaction data; instead, the data must be moved to the RCCMS-IF environment so that reports can be executed without affecting RCCMS users.

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

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

17b. 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.
Information is collected from Forms filed by the taxpayer with the Internal Revenue Service.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):

18b. If no, why not? N/A Information is collected from Forms filed by the taxpayer with the Internal Revenue Service.

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

The system will allow affected parties the opportunity to clarify or dispute negative determinations per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree. Due process is provided pursuant to 5 USC.

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? Full set of 'permissions' has been developed to only afford the level of access needed by the specific user to accomplish their job requirements; i.e. have a need to know. These permissions have been developed through business analysis of the requirements needed to accomplish the various functions within the Business Operating Divisions (BOD) (e.g. TEGE) and Functional Operating Divisions (FOD) (e.g. Appeals) compliance processes. Overall access to RCCMS will be controlled through the Online 5081(OL5081) process. The OL5081 is an online form used to request user access for all types of accounts throughout the IRS. The completed OL5081 requires a digital signature and manager's approval. Users are assigned a role based on the user's position. The role determines the level of access to the system.

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?

Not Applicable

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? No

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.

22b. If **no**, how long are you proposing to retain the records? Please note, if you answered no, you must contact the IRS Records and Information Management Program to initiate records retention scheduling before you dispose of any records in this system.

The scheduling of RCCMS is part of a comprehensive update to the TE/GE Records Control Schedule (RCS), pending National Archives submission and approval. As proposed, RCCMS shall execute a nightly process (this is configurable) to purge activity data and documents from the system. RCCMS finds all activities where the last closed Closing Record's Final Closed Date is 2557 (use the number of days including the maximum number of leap years in the retention period) days, (7 years), prior to the Current Date. For each activity record found, RCCMS shall confirm that the following fields do not equal true 1. Disposal Code Exception for 10 Years 2. Net Operating Loss Carry Forward Exception 3. Disposal Code Exception for 30 Years 4. Type Field Exception for 30 Years 5. Claim Type Exception for 30 Years When approved, RCCMS data disposition authorities, as well as retention instructions for inputs, outputs and system documentation will be published in RCS Document 12990 under RCS 24 for TE/GE.

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)? Yes

23a. If **yes**, what date was it completed? 11/24/2014 12:00:00 AM

23.1 Describe in detail the system's audit trail. RCCMS auditable events include 1. Log on to system 2. Log off of system 3. Batch file changes made to an application or database 4. Application critical record change, all system and data interactions concerning Taxpayer Data 5. Changes to database or application records, where the application has been bypassed to produce the change (via a file or other database utility). Content of RCCMS audit records include, 1. Time stamp 2. SEID 3. Type of event 4. Action taken 5. Machine Name 6. Taxpayer's TIN 7. Return Code 8. Error Message 9. Variable Data.

J. PRIVACY TESTING

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

24. If **no**, please explain why.

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

If **in process**, when is the test plan scheduled for completion? 1/9/2015 12:00:00 AM

24.3 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?

Perform test cases per privacy requirements.

K. LIVE DATA TESTING

25. Does this system use, or plan to use Live Data in Testing? No

25a. If **yes**, was permission granted per the requirements of Form 13471 Live Data Request? Yes

If **yes**, provide the date the permission was granted.

If **no**, explain why not.

25b. If **yes**, was testing performed in conformance with IRM 10.8.8 IT Security, Live Data Protection Policy? Yes

If **no**, explain why not.

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees: Under 50,000

26b. Contractors: Not Applicable

26c. Members of the Public: 100,000 to 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
