

Date of Approval: 07/15/2025
Questionnaire Number: 2318

Basic Information/Executive Summary

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

Standard CFOL Overnight Processing

Acronym:

SCOP

Business Unit

Information Technology

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.

Standard Corporate Files On-Line (CFOL) Overnight Processing (SCOP): SCOP is a companion application to Standard CFOL Access Protocol (SCAP) that allows a customer to batch their SCOP requests in a file and transfer the file via File Transfer Protocol (FTP) or Enterprise File Transfer Utility (EFTU) for SCAP processing. SCOP uses batch front-end programs to determine if the data is on the CFOL files and then calls the SCAP programs to access and convert the data to character format. The SCOP response file is returned to the customer via FTP or EFTU.

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).

Standard CFOL Overnight Processing (SCOP) does not collect or store any PII information. PII information is contained in the CFOL files that are accessed by the SCOP Command issued by various IRS projects in Wage and Investment (W&I) and Small Business/Self Employed (SB/SE). The Social Security Number/Taxpayer Identification Number/Employer Identification Number (SSN/TIN/EIN) are used to retrieve the information for a specific taxpayer.

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

Address

Employer Identification Number

Employment Information

Financial Account Number

Name

Other

Social Security Number (including masked or last four digits)

Tax ID Number

Please explain the other type(s) of PII that this project uses.

Phone numbers, Place of Birth, Tax Account Information

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

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

System

3 What Tier designation has been applied to your system? (Number)

1

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

4.11 What is the previous PCLIA number?

7194

4.12 What is the previous PCLIA title (system name)?

Standard CFOL Overnight Processing

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

Expiring PCLIA

5 Is this system considered a child system/application to another (parent) system?

No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

Yes

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

Applications Development - Corporate Data Governance Board AD CD GB

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

211001

10 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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

Not applicable because the system does not disclose any PII to any third party outside the IRS.

11 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 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

This system is not a repository of taxpayer information. SCOP passes data that is submitted directly to the IRS through other IRS applications. This System does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due Process is provided to 5 USC.

15 Is this system owned and/or operated by a contractor?

No

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS Employee Roles: Users, Managers, System Administrators, Developers all have Read-Only access.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or

indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection.

18 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".

Not Applicable

19 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

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not Applicable

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

Employees request access to SCOP by submitting a request to Business Entitlement Access Request System (BEARS) which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits a (BEARS) request to remove their access from the system.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

No

24 Explain any privacy and civil liberties risks related to privacy controls.

There are none.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents.

Individual users cannot be profiled for the SCOP Command Code. Only devices that have been defined as Multi-Functional Equipment (MFE) are profiled for SCOP. The SCAPD Command Code is registered/configured on the Security and Communications System (SACS) as a Multi-Functional Equipment (MFE) command code. The Computing Center's data communication staff for the SACS

system must update the fileserver(device) Terminal Vector Record to identify the device as an MFE type. SCOP responses may consist of several blocks of data so the system must be configured to allow multiple blocks of data. Enterprise Operations (EOPS) is responsible for maintaining the infrastructure for the SCOP applications. Audit trail functionality is provided by the host platform (e.g. Integrated Data Retrieval System (IDRS). SCOP updates the following fields in the government trailer record provided by IDRS. Project ID, Core Storage Terminal Table (CSTT) Update Indicator (Ind), IDRS Hit No Hit Ind, Processing Error Type, Format Ind, Command Code (Cd), Command Cd Definer, Taxpayer Identification Number (TIN), TIN Type, Master File Tax (MFT) Code, Tax Period and Error Cd. SCOP is an application that is accessed through other applications. Those applications are responsible for ensuring an appropriate audit trail is maintained.

27 Does this system use or plan to use SBU data in a non-production environment?
No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

National Account Profile (NAP), Returns Transaction File On-Line (RTFOL, Individual Master File (IMF

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Direct Read of VSAM Files & DB2 Tables

Interface Type

IRS Systems, file, or database

Agency Name

Automated Collection System, Automated Substitute for Return, Inventory Delivery System

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure Data Transfer (SDT)

Interface Type

Forms

Agency Name

1120 (Family), 1139, 2290, 5227, 5330, 8038 (Family), 8703,
8752, 8804, 8871, 1040 (Family)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Direct Read of Virtual Storage Access Method (VSAM) Files &
IBM relational database (DB2) Tables

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF), Information Returns Processing
(IRP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Direct Read of VSAM Files & DB2 Tables

Interface Type

Forms

Agency Name

1099 (Family), CT1, 720, 730, 940 (Family), 941, 943, 944, 945,
990 (Family), 1042, 1066

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Direct Read of Virtual Storage Access Method (VSAM) Files &
IBM relational database (DB2) Tables

Interface Type

Forms

Agency Name

706, 709, 1041, 1065, 3520, 4720, 8288 (all family)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Direct Read of Virtual Storage Access Method (VSAM) Files &
IBM relational database (DB2) Tables

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

SCOP retrieves data from Business Master File and converts it to
character format to be used by other IRS projects

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

SCOP retrieves data from Audit Trail and Security Records and
converts it to character format to be used by other IRS projects

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master
File

Describe the IRS use and relevance of this SORN.

SCOP retrieves data from Individual Master File and converts it to
character format to be used by other IRS projects

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Transitory Records

What is the GRS/RCS Item Number?

DAA-GRS-2022-0009-0001

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Records that are required for less than 180 days and are not
required to meet legal or fiscal obligations or to initiate, sustain,
evaluate or provide evidence of decision-making

What is the disposition schedule?

Destroy when no longer needed for business use

Data Locations

What type of site is this?

System

What is the name of the System?

Standard CFOL Overnight Processing

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

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