

# Generalized Mainline Framework (GMF) – Privacy Impact Assessment

PIA Approval Date – Aug. 10, 2007

## Requested Operational Date

The GMF application has been in operation since 1982; prior iterations of mainline processing have been in existence since the mid 1960s.

## System Overview

The GMF is a service center pipeline processing system that validates and perfects data from a variety of input sources. Tax returns, remittances, information returns, and adjustment and update transactions are controlled, validated, corrected, and passed on for master file posting

## System of Records Numbers

- Treasury/IRS 22.034 Individual Returns Files, Adjustments and Miscellaneous Documents Files
- Treasury/IRS 22.054 Subsidiary Accounting Files
- Treasury/IRS 22.062 Electronic Filing Records
- Treasury/IRS 24.030 Customer Account Data Engine (CADE) Individual Master File (IMF)
- Treasury/IRS 24.046 CADE Business Master File (BMF)
- Treasury/IRS 34.037 IRS Audit Trail and Security Records

## Data in the System

### **1. Describe the information (data elements and fields) available in the system in the following categories:**

- Taxpayer Identification Number (TIN), tax period, Document Locator Number (DLN), and name control.
- Operator identification (ID) and SEID.
- GMF auditing is performed by the Unisys Mainframe (MITS-23). MITS-23 captures user ID, type of event, date/time of event, and results of event.

### **2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.**

IRS: GMF does not directly interface with database files. However, GMF accepts input files from the following systems:

- Integrated Submission and Remittance Processing System (IRSP) - tax returns and remittance payments
- Data Edit (DED) - tax returns and remittance payments edit of data input through SCRIPS, Lockbox and Magnetic Tape from various sources into an acceptable format for GMF processing.
- Project 105 Magnetic Tape Reporting (MGT) - BMF returns and payments
- Remittance Processing System (RPS) - Remittance payments
- BMF Electronic Filing System (EFS) - BMF returns submitted by electronic submitters
- Electronic Transmitted Data (ETD) - IMF/BMF information documents from electronic submitters
- F1040 Electronic Filing System (ELF) - IMF returns from electronic submitters
- National Account Profile (NAP) - Taxpayer entity data provided from Social Security and IRS databases.
- Generalized Unpostable Framework (GUF) – Previously processed transactions which have been rejected during Master File posting and which are being sent back for further processing.

Taxpayers/Employees: Income reporting information for processing tax returns and entity information from the taxpayers. Employee information is collected for incentive pay purposes and management allocation of employee resources (e.g., terminal Ids and Employee numbers). No retrieval by any identifier can be made from GMF. Taxpayer/employee information is passed to GMF via input data.

Other agencies Security Administration, (Primary Name, SSNs) Federal Reserve System (ACH) (Routing Transit Numbers) pass data which is routed through GMF.

**3. Is each data item required for the business purpose of the system? Explain.**

Yes, the use of the data is relevant and necessary for the GMF system. GMF is the pipeline for many systems that transforms batches of data into individual and business returns for posting to the master file.

**4. How will each data item be verified for accuracy, timeliness, and completeness?**

- **Accuracy:** The data is verified via the National Account Profile (NAP) system. Data is compared between the taxpayer submission information and those of IRS and Social Security Administration records; any discrepancies will be directed to the error resolution unit. This data is passed to GMF through the input record.
- **Completeness:** If there are missing items once this data has been processed through all of the validations, the GMF unit along with other units in the service center (Accounting, etc.) will take the necessary steps to research and complete the needed information, including contacting the taxpayer, if necessary.
- **Timeliness:** Submission and transaction dates are part of the record information and will determine the posting sequence of the taxpayer record. Any inconsistency between the submission information and IRS records will require further research and/or taxpayer contact.

**5. Is there another source for the data? Explain how that source is or is not used.**

Not applicable to the GMF system.

**6. Generally, how will data be retrieved by the user?**

Data can be retrieved by Computing and/or Service Center personnel on an as needed basis by use of file searches and document retrieval actions. The file searches are directed to whatever taxpayer identifying information is needed at the time of research.

**7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?**

Yes, the data is retrievable by SSN, name control, or DLN.

**Access to the Data**

**8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?**

- **IRS Help Desk Personnel:**  
Help Desk Personnel provide support to programmers, management, customer service representatives, product assurance analysts and field personnel.
- **IRS BOB/ERROR/REJECT/ERS Unit Personnel:**  
The BOB/ERROR/REJECT/ERS Unit personnel correct errors identified by the GMF Systems. As an aid to correcting the problem, the BOB/ERROR/REJECT/ERS unit personnel, (including management) accesses the GMF data using several utilities (Filecracker, Text Editor). There are several different areas that view any number of GMF reports that contain various taxpayer data.

- **IRS Customer Service Representatives (CSR):**  
CSRs view reports, data and validation results. CSRs work with service center personnel to handle taxpayer inquiries.
- **IRS Managers:**  
Managers of the above types of employees have the same level of access to data as their employees. Managers can also access GMF report data.
- **IRS System Administrators:**  
System Administrators will have access to GMF to perform scheduled maintenance and other regular administrator duties.
- **IRS MCC/TCC production staff:**  
MCC and TCC production personnel can gain access to assist with processing problems and to resolve program halts.
- **IRS Application developers:**  
Application developers can gain access to research processing problems. 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.

#### **9. How is access to the data by a user determined and by whom?**

Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to the various systems that use it. These individual systems, e.g, Error Resolution System (ERS), determine their own access criterion which is approved according to their criteria. Approval for these systems is granted via the Online 5081 application, which requires managerial approval.

#### **10. Do other IRS systems provide, receive, or share data in the system?**

Yes, other systems do have access to GMF data, when a GMF file is input into their system. For example, Integrated Data Retrieval System (IDRS) Daily, Fact of Filing, Error Resolution System, Notice Review Processing, Internal Audit, Electronic Fraud Detection System are systems that receive data from GMF. Our Schematic Diagrams show what GMF files are input to other systems.

#### **11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?**

Yes. Each system provides their Certification information.

#### **12. Will other agencies provide, receive, or share data in any form with this system?**

No. There is no direct access of the information from the GMF system to external parties. However, certain taxpayer information is shared with state and local agencies to allow them to accurately process taxpayer information on their systems. Once the data has left the GMF Pipeline it is determined by other systems if the data would go to external parties (e.g. Individual Master File).

### **Administrative Controls of Data**

#### **13. What are the procedures for eliminating the data at the end of the retention period?**

GMF uses the Executive Control Language (ECL) standards located in the Standard Operating Procedure Number 2.2.8-09 for determining retention periods. IRM 2.7.4.10 gives the criteria for determining data file retention. The data retention periods can be changed by the File-tracking systems (e.g., (System for Tape and Administration Reporting (STAR) which is used at the Computing Centers.

The Computing centers (MCC/TCC) are responsible for erasing tapes or deleting files at the end of the retention periods. Disk files are deleted according to parameters set up for each file. This information can be found in the Computer Operator's Handbook.

**14. Will this system use technology in a new way?**

No

**15. Will this system be used to identify or locate individuals or groups?**

No. GMF is not designed to identify, track, locate, or monitor individuals.

**16. Will this system provide the capability to monitor individuals or groups?**

No. GMF is not designed to identify, locate, and monitor groups of people.

**17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?**

Not applicable to the GMF system.

**18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?**

Not applicable to the GMF system.

**19. If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?**

Not applicable to the GMF system.

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