Remittance Processing System - Pre-Mainline (RPS-PM) – Privacy Impact Assessment

PIA Approval Date – June 21, 2007

System Overview
The RPS-PM is an automated system for remittance data. RPS-PM primarily transforms the records transcribed by the Lockbox Banks and Integrated Submission and Remittance Processing (ISRP) system into the prescribed format for General Mainline Framework (GMF) mainline processing, performs error flagging, creates deposit reports and generates master control records used in Service Center Control File (SCCF) processing for each deposit block.

Systems of Records Notice
- Treasury/IRS 34.037 IRS Audit Trail and Security Records
- Treasury/IRS 24.046 Customer Account Data Engine (CADE) Business Master File (BMF)

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:
A. The RPS-PM payment record contains the Taxpayer EIN and a four character name control field, which is the first four letters of the last name.
B. No employee data is captured by RPS. The MITS-23 UNISYS mainframe GSS provides for Computer Systems Analyst, System Scheduler, and Computer Operator interaction with RPS.
C. There is no audit trail that is applicable to the RPS process itself. There are MITS-23 UNISYS mainframe GSS User-ID's and passwords that are captured for login audit trail reporting.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.
A1. Integrated Submission and Remittance Processing System (ISRP). Remittance information is provided from ISRP on two files, one containing deposit data and the other containing transaction data.

The deposit data captured by OCR and ISRP includes: taxpayer IDs (TIN and NAME CONTROL), one to three payment amounts and the tax that they apply to. A TIN is either an SSN or an EIN.
A2. DED EDIT (DED01P) When a Lockbox bank provides transaction data on tape, the file is taken into the first batch program in a string of daily batch programs (DED01P) for validation and reformatting.
B. The RPS-PM system does not obtain data directly from taxpayers.
C. RPS-PM does not process employee data.
D. RPS-PM does not receive data from other Federal agencies.
E. RPS-PM does not receive data from local governments or entities.
F. The IRS contracts with banks that process taxpayer payments. These are referred to as LockBox banks, and they provide taxpayer payment data, deposit data, and transaction data.

3. Is each data item required for the business purpose of the system? Explain.
Yes. All data processed through the RPS system is relevant and necessary. The system is responsible for receiving, validating, formatting remittance data, and supporting IRS employees who need the data.

Summary reports are used to verify payment receipts and they are used for revenue accounting and balancing procedures.

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

- **Accuracy** - The RPS-PM payments are posted to taxpayer accounts via a matching process, and this determines the accuracy of the taxpayer ID information. Miss-matched payments are evaluated to determine why, and TIN and Name CONTROL field changes are made as applicable, so that the payment will subsequently match. Standard checks for numeric data and dates are used in the RPS batch programs.
- **Timeliness** - RPS-PM payment records contain a payment received date that is posted to taxpayer accounts with the payment amount.
- **Completeness** - Completeness is verified downstream in the payment matching and posting process. Incomplete submissions will not post and will be identified on error reports.

5. Is there another source for the data? Explain how that source is or is not used.
No. Lockbox banks are the only source of input to the RPS-PM.

6. Generally, how will data be retrieved by the user?
Data is not retrieved from the RPS-PM system. RPS-PM writes perfected payment data to DISC for downstream posting to the taxpayer's master file account. RPS paper revenue summary reports are printed and provided to revenue accounting personnel.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
RPS-PM payment records are only accessed by COBOL batch programs. The batch programs can only be developed and rolled out by the RPS programming staff. All RPS data is pushed out to machine storage media from these programs and not pulled out from a user access method.

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

- **RPS-PM Application Developers:** Certain unforeseen, negative systemic events will halt processing. When this happens, problem tickets are opened on the ITAMS problem tracking system and the appropriate problem resolution entity is notified. When problem resolution requires a look at the live data by application developers, then the file is partially or fully dumped onto paper using proper disclosure procedures, after live data access is approved by manager signature.
- **End Users:** No end users have access to data in the RPS system. IRS Campus end user Revenue Analysts have access to printed reports that contain aggregate data, which are used to detect and identify balancing errors. These users work the reports as a job function, and this establishes a need-to-know basis.
- **Managers:** No managers have access to data in the RPS system. IRS Campus Mangers have access to printed reports that contain aggregate data, which are used to detect and identify balancing errors. These Managers work the reports as a job function for escalated issues, and this establishes a need-to-know basis.
- **System Administrators:** RPS is not a data base application, and all files are sequentially written to tape or DASD. As such, the data is not visually available to any person, the data is not discernable by CSA's, DBA's, or Computer Operators unless they develop and install the computer program code. Access to the UNISYS platform for developing, migrating, and executing program code is controlled and authorized by the OL5081 and SQuA systems, both of which require System Administrator authorization, User ID's and passwords.

9. How is access to the data by a user determined and by whom?
For developers, unique Mainframe user names and passwords are required for access and authentication. An OL5081 is required of IRS developers requesting access to PCD, via the UNISYS Mainframe, and must be signed by an immediate manager. Once forms are approved they are

submitted to the system administrator, who adds the new user's account into the system. User accounts are disabled after 45 days of inactivity.

The RPS processing system and computer equipment are also protected by the guidelines in the following documents:

- IRM 25.10 - Federal Information Security Management Act (FISMA) of 2002
- Draft Treasury Directive TD 85-01, Volume I Policy, Part 1 Sensitive Systems, Section 2.4b.
- IRM 1.4.6.1(3) Managers Security Handbook
- IRM 25.10.1.3.11(1)
- Draft LEM 25.10.10.3.2.3 Security Standards
- IRM 25.10.1.5.12.1 Physical and Environmental Security
- IRM 1.16.8.2.10 Service Center Protective Measures
- LEM 25.10.4.3.2.1(2) Resource Access Control Facility
- IRM Part 2 Chapter 7 Information Technology Services (ITS) Operations, Sections 1 and 2.

10. Do other IRS systems provide, receive, or share data in the system? If YES, list the system(s) and describe which data is shared. If NO, continue to Question 12.
Yes, there are a number of IRS systems that provide data to RPS-PM or receive data from RPS-PM.
- Integrated Submission and Remittance Processing (ISRP) Data provides RPS with the following data: Document Locator Number (DLN), Taxpayer Identification Number (TIN) and a four character NAME-CTRL field.
- Daily TIF Update (DLY) Data received from RPS: DLN, TIN, and NAME-CTRL
- LOCKBOX BANKS (LBX) Data provided to RPS: DLN, TIN, and NAME-CTRL
- Generalized Mainline Framework (GMF) Data received from RPS: DLN, TIN, and NAME-CTRL
- National Account Profile (NAP) Data received from RPS: TIN and NAME-CTRL
- Notice Review Processing System - Data received from RPS: TIN and NAME-CTRL

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment (PIA)?
- ISRP Accredited – 08/20/04 – PIA completed.
- IDRS including DLY –Accredited – 05/18/06 – PIA completed.
- GMF –Accredited – 06/07/06 – PIA completed.
- NAP – Accredited – 06/07/06 – PIA completed.
- NRPS – Accredited – 08/20/04 – PIA completed.

12. Will other agencies provide, receive, or share data in any form with this system?
No other state, international or local agencies share data or have access to RPS-PM data.

13. What are the procedures for eliminating the data at the end of the retention period?
The computing centers are provided with file retention periods for each RPS output file, and the retention is input to the STAR tape management system. When a tape meets the scratch date, STAR sets a scratch flag which identifies the tape as being available to be over-written, and the tape reel is moved to the scratch pool.

IRS IRM 1.15 details Records Management guidelines, and Section 1.15.6.9 specifically addresses file retention:

- 1.15.6.9 Retention and Disposition of Electronic Records (01-01-2003)

(1) The IRS Records Officer is the liaison with NARA and customer organizations for ensuring that electronic records and related documentation are retained for as long as needed by the IRS. These disposition and retention procedures shall include provisions for:

a. Scheduling all electronic records, as well as related documentation and indexes, by submitting a SF-115, Request for Records Disposition Authority to NARA or, in some instances by applying NARA's General Records Schedules, if appropriate. The information in electronic information systems, including those operated for the IRS by a contractor, will be scheduled as soon as possible, but no later than one year after implementation of the system.

RPS File and retention days:
- RPS0101,*,*,15
- RPS0102,*,*,15
- RPS0103,*,*,15
- RPS0120,*,*,7,
- RPS0502,*,*,15
- RPS0701,*,*,30
- RPS0703,*,*,30
- RPS1701,*,*,90
- RPS1702,*,*,30
- RPS1703,*,*,90
- RPS1704,*,*,90
- RPS9401,*,*,15
- RPS9701,*,*,30
- RPS9720T,*,*,7

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.

16. Will this system provide the capability to monitor individuals or groups?
No, RPS-PM is not designed to identify, track, locate, or monitor individuals. It is the downstream non-RPS notice processing that gets involved with taxpayer contact by mail. RPS only facilitates the contact by providing 100% of the payment data.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No, all the taxpayers associated with the Lockbox process are treated in the same manner because payments are posted to all.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
No.

19. If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?
RPS-PM is not Web-based.

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