Generalized Unpostable Framework (GUF) – Privacy Impact Assessment

PIA Approval Date – Feb. 23, 2009

Requested Operational Date – GUF has been in production since 1985.

System Overview

Generalized Unpostable Framework (GUF) is a set of computer programs for the Wage & Investment business unit. GUF tracks unpostable inventories and identifies weekly totals of unpostable inventory by program and by specific unpostable codes. GUF also identifies the volume of cases for which the statute of limitations for assessing, refunding and/or collecting taxes is imminent or expired.

Systems of Records Notice

- IRS 34.037   IRS Audit Trail and Security Records System
- IRS 22.060   Automated Non-Master File (ANMF)
- IRS 22.013   Combined Account Number File, Taxpayer Services
- IRS 22.061   Individual Return Master File (IRMF)
- IRS 22.062   Electronic Filing Records
- IRS 24.029   Individual Account Number File (IANF)
- IRS 24.030   CADE Individual Master File (IMF)
- IRS 24.046   CADE Business Master File (BMF)
- IRS 26.019   Taxpayer Delinquent Accounts (TDA) Files including subsystems
- IRS 26.020   Taxpayer Delinquency Investigation (TDI) Files
- IRS 34.037   IRS Audit Trail and Security Records System

Data in the System

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

    A.   Taxpayer - Generalized Unpostable Framework (GUF) contains unpostable records from the master files. Therefore, GUF contains:

- Taxpayer Identification Numbers (TINs)
- Name
- Address
- Sequence Number
- Other identifying information from master file entity modules. GUF also contains tax liability and accounting information pertaining to the tax period from master file tax modules. Every record also contains an unpostable code.

    B.   Employee - Integrated Data Retrieval System (IDRS) Employee Number of the employee assigned to work the unpostable.

    C.   Audit Trail Information - Employees who are authorized to use specific command codes gain access to GUF through the IDRS. GUF utilizes IDRS for all user identification and authentication. GUF contains no audit trail information.

    D.   Other - None.

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

A.   IRS - The following inputs are received from the Generalized Mainline Framework (GMF) system:

- TINs
- Names
- Addresses
- Sequence Numbers
- Other identifying information

B.   Taxpayer - GUF does not receive any information directly from taxpayers or their representatives.

C.   Employee - GUF does not receive any information directly from employees.

D.   Other Federal Agencies - GUF does not receive any information from any other agencies.

E.   State and Local Agencies - GUF does not receive any information from any other agencies.

F.   Other Third Party Sources - GUF does not receive any information from other third party sources.

3. Is each data item required for the business purpose of the system? Explain.
Yes. The purpose of GUF is to identify and correct unpostable conditions; therefore, taxpayer entity module and tax module information is required.

4. How will each data item be verified for accuracy, timeliness, and completeness?
Data is extracted daily based on specific selection factors, and is subjected to a quality review process to ensure accuracy, timeliness, and completeness. Data entry errors may also be identified through subsequent unpostable conditions.

5. Is there another source for the data?
No. There are no other sources of data.

6. Generally, how will data be retrieved by the user?
Data can be retrieved through IDRS via the GUF command code, UPDIS, using the unpostable sequence number. The unpostable sequence number is twelve characters and is unique to the unpostable record. An unpostable record can be a payment, a return, etc.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes. Data can be retrieved through sequence number.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?
Users, managers, system administrators, and developers have access to GUF. The level of access is addressed in Internal Revenue Manual (IRM) 2.4.2, IDRS Terminal Input – Introduction, Security, and Command Codes SINON, SINOF and RMODE for IDRS Terminal Input. The IRM provides information about the user's level of access (privileges) to the system.

There are no contractors acting as users of the system.

The following are roles and permissions.

Users
Are granted access to read and write access to GUF based on the OL5081 process. They can also view and print out reports that they are granted access to as part of the OL5081.

Manager
Managers only have read access to GUF for reports. The access is granted via the OL5081 process.

System Administrator
System Administrators have the ability create accounts, change passwords, and delete users. The access is granted via the OL5081 process.

Developer
Developers usually do not have access to production data for GUF. For start up periods, one developer will be granted read access to GUF via the OL5081 process. In emergency situations, developers can also be granted short term read access via Form 8769.

9. How is access to the data by a user determined and by whom?
Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user be added. They must fill out Form 5081, Information System User Registration/Change Request, to request access to the application. A user's access to the data terminates when it is no longer required. The Information Systems Security Rules on Form 5081 document criteria, procedures, controls, and responsibilities regarding access.

10. Do other IRS systems provide, receive, or share data in the system?
Yes. GUF receives entity module and/or tax module data from Generalized Mainline Framework (GMF). GUF sends entity module (TIN, name, address, phone number (if available)) and/or tax module (TIN, name control (first four characters of last name or first four characters of corporation, etc)) data to Daily Taxpayer Information File [TIF] Update (DLY), GMF, Interim Revenue Accounting Control System (IRACS), Notice Review Processing System (NRPS), Refund Information System (REF), and Service Center Control File Processing (SCCF).

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?
Yes. There are current certifications (with certification dates in parentheses) for the following systems:

- IRACS: Authority to Operate received on 04/11/2006
- GMF: Authority to Operate received on 06/7/2006
- Privacy Impact Assessment received on 10/16/2008
- SCCF: Authority to Operate received on 06/7/2006
- Privacy Impact Assessment received on 05/03/2006
- DLY, NRPS, and REF are part of Integrated Data Retrieval System (IDRS):
- Authority to Operate received on 05/18/2006
- Privacy Impact Assessment received on 11/06/2008
- Certifications are valid for three years.

12. Will other agencies provide, receive, or share data in any form with this system?
Yes. If Treasury Inspector General for Tax Administration (TIGTA) or GAO requests data, GUF sends the data to TIGTA and GAO.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
The procedures to delete when 1 year old or when no longer needed are cited in IRM 1.15.29 Exhibit 1, 1.15.32 Exhibit 1, and 1.15.35 Exhibit 1.

There are two areas within GUF, the TIN area and the GUF area.

The TIN area is a research area that only holds the information for 90 days. After 90 days, the research information goes back to the tape library. Data elimination is accomplished in accordance with procedures for the master files.

The GUF area is used for research purposes. Data within the GUF area is maintained until the specific case is closed.

14. Will this system use technology in a new way?
No. GUF does not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups?
Yes. The purpose of GUF is to identify tax returns with unpostable conditions, and to resolve those conditions. It is necessary to associate specific tax returns with a specific taxpayer.

16. Will this system provide the capability to monitor individuals or groups?
No. GUF does not provide the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. Data within GUF cannot be used to treat taxpayers, employees, or others, differently.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Not applicable. GUF does not have any negative determination.

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

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