

Notice Delivery System (NDS) – Privacy Impact Assessment

PIA Approval Date – August 3, 2007

Requested Operational Date – June 29, 2007

NDS System Overview

The NDS system manages the printing, inserting and mailing of IRS's correspondence at the two Correspondence Production Services sites in Ogden, UT and Detroit, MI. It does this by establishing and tracking every mail piece through each processing step.

System of Records Number(s) (SORN)

- Treasury/IRS 00.001 - Correspondence Files
- Treasury/IRS 24.030, - CADE Individual Master File
- Treasury/IRS 24.046, - CADE Business Master File
- Treasury/IRS 34.037, - IRS Audit Trail and Security Records System
- Treasury/IRS 26.019, - Taxpayer Delinquent Accounts Files
- Treasury/IRS 26.020, - Taxpayer Delinquency Investigation Files
- Treasury/IRS 22.061, – Individual Return Master File

Data in the System

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

NDS contains information needed for mail processing and reporting of results:

- **Taxpayers and Employees**
Addressee SSN, TIN, ITIN, ATIN, or EIN, name, mailing address (personal or business), balance due, type of letter, type of mailing, tax periods and MFTs involved.
- **Audit Trail Information (including employee log-in info)**
Audit trail information for login is available.
- **Other**
No "other" information

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

Data elements are obtained as follows:

- **IRS**
None
- **Taxpayer/Employee**
From IRS correspondence generation IAP (Integrated Collection System/Automated Collection System/Print) systems via files provided to NDS for mailing.
- **Other Federal Agencies**
From the USPS via files with the results of mail delivery.
- **State, Local Agencies and others**
None

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

Yes. Each data element is required for NDS control and processing, the type of mail service required, and/or reporting on mailing results to other IRS systems.

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

NDS does not verify the accuracy or the timeliness of the data beyond the acceptability of the IRS mailing address for USPS mail delivery.

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

No. There is no other source of the data.

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

Users can retrieve the data via a system GUI.

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

Yes. Data can be retrieved by TIN/SSN by Online 5081 approved Notice Delivery System users only. By special request submitted by notice owners only.

Access to the Data

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

Only authorized users within Correspondence Production Services can access the data.

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

CPS management determines what level of access to the system controls and data is needed. Through user profiles, they authorize specific employees that level of access.

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. Files with correspondence are received by NDS from the IRS corporate print generation systems (IAPs.) NDS sends files to the master file (via SIA), to their print originating applications (ACS, ASFR, CRX, ALS, TDA, Exam/RGS, ALP & AUR) and to Control D Web. The sent data confirms mailing and/or the results of delivery.

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

Yes.

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

Yes. USPS will receive NDS data files on certified mail pieces (but not individually identifiable) and provide data files on the results of delivery.

Administrative Controls of Data

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

Print files are eliminated from the system after mailing is completed, via a system setting. Certified mail data is retained for a 10 year period via another system setting. Data is purged from the

database at the end of the retention periods. Records are maintained in accordance with the Records Disposition Handbooks, IRM 1.15.2.1 through IRM

1.15.2.31. Generally, disposition varies in accordance with the nature of the correspondence file. The notices are retained in NDS for 90 days. The Certified Mail Repository (CMR) is retained for 10 years.

14. Will this system use technology in a new way? If "YES" describe. If "NO" go to Question 15.

Yes. The system will now receive and store USPS data about delivery results which was previously received on paper.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. The system data will be used to confirm mailing and provide the results of delivery.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. The system is limited to IRS mailing and USPS mail delivery related data.

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

No. The system will not change the process of correspondence mailing, nor treat recipients differently.

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

n/a. The system does not provide for any determinations.

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

n/a. The system is not Web-based.

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