Standard IDRS Access Tier II (SIA) - Privacy Impact Assessment

PIA Approval Date - March 28, 2008

Requested Operational Date - Currently operational

System Overview
The SIA Tier II is an application interface process that that periodically looks for requests from external systems either in the form of a file that has been transferred via the File Transfer Protocol (FTP) from their system or as a direct call from those systems that exist on the same hardware platform as SIA. The requests can be in the form of a download request for data or an upload request to IDRS/Master File. The download requests are processed and the data is returned to the external system in the form of a file which the external Current Production Environment (CPE) system will retrieve. The upload requests are processed by first requesting a download of the IDRS data needed to perform validation on the transaction. This process also analyzes data extracted from IDRS and CFOL to prepare it for download to host applications.

Systems of Records Notice (SORN)
- Treasury/IRS 24.030 – Individual Master File
- Treasury/IRS 24.046 – Business Master File
- Treasury/IRS 24.070 – Debtor Master File
- Treasury/IRS 26.009 – Lien Files
- Treasury/IRS 26.012 – Offer in Compromise File
- Treasury/IRS 26.019 – Taxpayer Delinquent Account Files
- Treasury/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
   Taxpayer Identification Number (TIN)

   B. Employee
   There is no employee data gathered.

   C. Audit Trail Information
   Audit trail information is captured at the network level, which is controlled by the MITS Enterprise Operations personnel.

   D. Other
   There is no other type of data gathered.

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

   A. IRS
   The SIA Tier II application accepts data extracts from the IDRS and CFOL application. The data extracts may contain TINs.

B. Taxpayer
None

C. Employee
None

D. Other Federal Agencies
None

E. State and Local Agencies
None

F. Other third party sources
None

3.   **Is each data item required for the business purpose of the system? Explain.**
Yes. Data elements extracted from IDRS or CFOL are predefined data elements required by SIA processing to validate IDRS/MF update requests or predefined elements to service ASFR TIF refresh request.

4.   **How will each data item be verified for accuracy, timeliness, and completeness?**
SIA uses only data from IDRS and/or CFOL. This data has been validated prior to being added to IDRS and CFOL data bases. Timeliness of data is taken care of by the proper scheduling of when SIA tier I batch extract applications are run. Data extracts sent to SIA tier II applications occur after all daily/weekly updates to IDRS and CFOL are completed. Data refresh requests may be made as needed. It is the responsibility of the Tier 1 systems to verify the data for accuracy, timeliness, and completeness.

5.   **Is there another source for the data? Explain how that source is or is not used.**
No, there are no other data sources.

6.   **Generally, how will data be retrieved by the user?**
There are no end users of the SIA Tier II application. An end user from another "host" system can not retrieve SIA data.

7.   **Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?**
SIA Tier II applications use SSN as a key to locate data in the SIA data base tables when validating transactions.

An end user from some other "host" system can not retrieve SIA data. SIA has no end users of it's data.

Access to the Data

8.   **Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?**
The SIA Tier II application does not control who gets access to the extracted data. There are no end users who can log in directly to SIA Tier II. It is the responsibility of the System Administrator to control what roles individuals are assigned and the privileges that come with those roles. SIA processing is a systemic batch process with no end user interaction.

Roles: System Administrator
Permissions: All normal permissions of a system administrator which gives them the ability to change/modify configuration settings and look at audit capabilities.

9. **How is access to the data by a user determined and by whom?**
   The SIA Tier II application does not control who gets access to the extracted data. There are no end users who can log in directly to SIA Tier II. SIA processing is a systemic batch process with no end user interaction. The system administrator log into the root level to perform their duties.

10. **Do other IRS systems provide, receive, or share data in the system?**
    Yes.
    - A6020(b) shares no data with SIA Tier II, but utilizes SIA Tier II to obtain extracted data from IDRS and CFOL.
    - IDS shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - NDS shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - AOIC shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - ALS shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - ACS shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - ASFR shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - ICS shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - TDA shares no data with SIA Tier II, but utilizes SAI Tier II to obtain extracted data from IDRS and CFOL.
    - CFOL provides SIA Tier II with extracted data at the request of the connected host projects.

11. **Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?**
    - A6020(b) – Authority to Operate (ATO) on 7/30/2007, Privacy Impact Assessment (PIA) on 5/21/2007
    - IDRS – ATO on 5/18/2006, PIA on 3/22/2006
    - IDS – ATO on 6/2/2006, PIA on 3/24/2006
    - NDS – ATO on 4/20/2007, PIA on 4/20/2007
    - AOIC – Currently under recertification, current ATO on 1/9/06
    - ALS – Currently under recertification, current ATO on 9/20/04
    - ACS – Currently under recertification, current ATO unknown
    - ASFR – Currently under recertification, current ATO on 12/9/04
    - ICS – Currently under recertification current ATO on 9/28/05
    - TDA – Under the IDRS Accreditation boundary, ATO on 5/18/2006, PIA on 3/22/2006
    - CFOL – Under the IDS Accreditation boundary, ATO on 4/20/2007, PIA on 4/20/2007

12. **Will other agencies provide, receive, or share data in any form with this system?**
No other agencies provide, receive or share data from SIA Tier II system directly.

Administrative Controls of Data

13. **What are the procedures for eliminating the data at the end of the retention period?**
A SIA application deletes all files once they reach the predefined retention period of one month, as specified by Internal Revenue Manual 10.8.1 - Information Technology (IT) Security,Policy and Guidance. Data is deleted from the database on a daily bases once the data is no longer needed to validate a transaction. Files are retained by SIA for a sufficient period of time to allow transactions to post to IDRS and Master File and time for the business to verify all transactions have been applied to IDRS and Master File. This retention also provides sufficient time for a rapid recovery in case of an application problem, a system problem or disaster problem.

14. **Will this system use technology in a new way?**
No. SIA will not use technology in a new way.

15. **Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.**
No. The SIA Tier II application can not identify any individual or group.

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 SIA Tier II application cannot monitor individuals or groups.

17. **Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.**
No. Use of the system cannot allow IRS 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. The data in the SIA Tier II application is in an unreadable format and can only be viewed correctly from the requesting host application.

19. **If the system is Web-based, does it use persistent cookies or other tracking devices to identify Web visitors?**
Not applicable. SIA Tier II is not Web-based. There are no direct users.

View other PIAs on IRS.gov