

# Automated Freedom of Information Act (AFOIA) - Privacy Impact Assessment

PIA Approval Date – Apr. 28, 2009

## System Overview:

The Automated Freedom of Information Act (AFOIA) system is being developed to assist the IRS in managing both the workload and the data involved in complying with this Act. The AFOIA system development contract is comprised primarily of Commercial Off the Shelf (COTS) products. The software will be customized to meet all Governmental Liaison and Disclosure (GLD) business requirements (and data capture) for processing disclosure casework under Internal Revenue Code (IRC) 6103, FOIA, and the Privacy Act.

## Systems of Records Notice (SORN):

- IRS 48.001– Disclosure Records
- 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 – AFOIA receives hardcopy information that is scanned in response to a FOIA, Privacy Act, and IRC 6103 request. The below information could include but is not limited to the following information.
- Tax return information
  - Taxpayer name
  - Taxpayer address
  - Taxpayer Identification Number (TIN)/Social Security Number (SSN)/Employer Identification Number (EIN)
  - Information from photo ID or other proof of identity, if provided
  - Taxpayer phone number, if provided
- B. Employee:
- Employee name
  - Standard Employee Identifier (SEID)
  - Employee Badge Number
  - Employee Bitmap signature
  - Office assignment/work group
  - Case assigned to the employee, case activity notes entered by the employee, time spent on a case
- C. Audit Trail Information – There is systemic audit trail information traced on the server such as audit account log on events, account management, directory service access, log on events, SEID, privilege use is tracked, system events, policy changes are tracked and the name of the user that performed the task/action. The success and failure access is also captured for each of the above functions. Additionally, AFOIA will provide administrative controls for other GLD program work (e.g., governmental liaison programs), including daily time tracking by activity code for all GLD and Office of Safeguards employees.

D. Other:

- AFOIA also collects data regarding the identity (Name, address, Taxpayer Identification Number (TIN), and Federal Tax Information) and location of the requesting entity/organization/individuals. This information may be obtained from Power of Attorney documents, subpoenas, court orders, and FOIA, Privacy Act and IRC 6103 requests.
- AFOIA collects names and addresses of federal, state, and local agencies receiving tax information from IRS. In addition, points of contact, MOUs, agreements, and Safeguard documentation between IRS and these agencies are maintained in AFOIA. Some of this information may be classified Official Use Only (OOU).
- Statistical information is collected concerning correspondence received in Disclosure offices, specifically: dates of receipt and closure, disposition of FOIA/Privacy Act cases required for reports to Congress, and time applied by other offices within the IRS on those cases.

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

A. IRS – The most common IRS systems that are searched for responsive documents are Individual Master File (IMF) and Business Master File (BMF). In addition, AFOIA caseworkers will send memos to IRS functions requesting that a search be made of their systems to locate any documents that might be responsive to the request. If a hardcopy document is received, it is scanned into AFOIA. A requestor makes a written request to obtain a hardcopy document that contains the taxpayer's information from any one IRS system to possibly all IRS systems (too numerous to identify). The information included on the written request varies depending on the type of records being requested. The basic information required is the requester's name and Taxpayer Identification Number (TIN) but the written request may include other information such as their address, phone number, and information from their picture ID if one is required to process the request, etc. .

B. Taxpayer:

- Tax return information
- Taxpayer name
- Taxpayer Address
- TIN/SSN/EIN
- Information from photo ID or other proof of identity, if provided
- Taxpayer telephone number, if provided

C. Employee:

- Employee name
- SEID number
- Employee Badge Number
- Employee Bitmap signature
- Employees will enter their case notes, time spent on a case, time for Program/Overhead and all actions in working a case by an employee
- Office assignment/work group

- D. Other Federal Agencies – AFOIA collects names and addresses of federal agencies receiving tax information from IRS. In addition, points of contact, MOUs, agreements, and Safeguard documentation between IRS and these agencies are maintained in AFOIA. Some of this information may be classified Official Use Only (OUO).
- E. State and Local Agencies – AFOIA collects names and addresses of state and local agencies receiving tax information from IRS. In addition, points of contact, MOUs, agreements, and Safeguard documentation between IRS and these agencies are maintained in AFOIA. Some of this information may be classified Official Use Only (OUO).
- F. Other third party sources– AFOIA also collects data regarding the identity (Name, address, Taxpayer Identification Number (TIN), and Federal Tax Information) and location of the requesting entity/organization/individuals. This information may be obtained from Power of Attorney documents, subpoenas, court orders, and FOIA, Privacy Act and IRC 6103 requests.

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

Yes. The AFOIA system is being developed to assist the IRS in managing both the workload and the data involved in complying with the FOIA, Privacy Act, and IRC 6103. AFOIA uses the data to manage cases, provide inventory control, and provide standardized reporting for the National Disclosure Program.

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

A number of fields have input and user validation measures to reduce errors. The case number is auto generated during indexing. In addition, the dates, SSN, EIN, Years, and other similar fields for which users enter information have specifications for data formats and types. When entered incorrectly the user may be presented with an error message. In addition, employees working a particular case can verify with the Integrated Data Retrieval System (IDRS), whether it does or does not have a record relating to that case. The case worker has to be an authorized user and have an account for IDRS. IDRS does not interconnect with AFOIA.

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

No. There are no other sources for the data in the system. AFOIA gathers information from any and all IRS systems, but collectively the data in AFOIA would be the only source.

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

After receiving permission to use AFOIA via the Online 5081 system, users sign on to AFOIA by clicking on the icon on their desktop. Once they are signed on, users have the ability to query and retrieve information stored in AFOIA by agency code, requester name, taxpayer TIN, or case number.

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

Yes. The data is retrievable by the requestor's name (e.g., POA name, Taxpayer name, agency name) TIN/SSN/EIN.

**Access to the Data**

**8. Who will have access to the data in the system (users, managers, system administrators, developers, others)?**

Only authorized IRS employees with access to the IRS intranet can access the AFOIA application. All access and permissions are consistent with user designated roles. All access is granted via the Online 5081 (OL5081) process.

**Role:** System Administrator (SA)

**Permission:** Full access to the application server environment

**Role:** Database Administrators (DBA)

**Permission:** Full access to the application databases and data within

**Role:** Appeals

**Permission:** Read only Case Work data

**Role:** TIGTA

**Permission:** Read only access to cases and related documents, upon request.

**Role:** Counsel

**Permission:** Read only access to cases and related documents.

**Role:** Government Accountability Office (GAO)

**Permission:** Read only access to cases and related documents, upon request.

**Role:** Office of Safeguards

**Permission:** Enter case notes, have access to agency information and time reporting.

**Role:** Managers

**Permission:** Managers permissions are based on their responsibilities and the need to access specific data to manage their workgroup/office

**Role:** Application Administrator

**Permission:** Administrative permissions (within the application using an administrative tool for AFOIA user base administration – separate from the system administrator and DBA to establish a user (processing the Online 5081 (OL5081) working with DBAs and SAs, establish workgroups, and to address all user problems/issues.

**Role:** GLD employees

**Permission:** Permissions will be based on type of work to perform on a need to know basis in order to work cases in Case Work, Program Work, or Agency Work. For employees not working cases, they would record time on AFOIA.

*Note: Contractors do not have access to the AFOIA application.*

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

OL5081 is used to document access requests, modifications, terminations for all types of users, including SAs, system accounts requiring File Transfer Protocol (FTP) access, and test accounts. When a new user needs access to IRS systems or applications, the user's manager or designated official, accesses the OL5081 application to request access for the new user. The completed OL5081 is submitted to the application administration approval group, and then an AFOIA user is added by their SEID. Access to the data within the application is restricted. Users are restricted to only those pieces of the application to which they need access by permissions and workgroup assignments. Users only have access to input data for their work group assignment, run pre-programmed reports and ad hoc queries, and cannot delete data or records or manipulate or physically access the data. Access to the data tables is restricted to the application, system, and database administrators.

**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.**

Yes. There are no IRS systems that receive or share data in the AFOIA system, but any IRS system could provide data to the AFOIA system. A requestor makes a written request to obtain a hardcopy document that contains the taxpayer's information from any one IRS system to possibly all IRS systems (too numerous to list). AFOIA is an inventory management and electronic case file stand-alone system that imports documents in response to a request that are received from other IRS systems. These documents may be imported directly if they are in electronic format or scanned into AFOIA if they are paper documents. Data elements contained in these responsive records include, but are not limited to, name, address, TIN, and Federal Tax Information. Scanned documents could contain anything allowed via the Freedom of Information Act (FOIA), Privacy Act or IRC 6103.

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

Yes.

Individual Master File (IMF)

- Certification & Accreditation (C&A) – June 21, 2007, expires June 21, 2010
- Privacy Impact Assessment (PIA) – June 7, 2007, expires June 7, 2010

Business Master File (BMF)

- Certification & Accreditation (C&A) – June 14, 2007, expires June 14, 2010
- Privacy Impact Assessment (PIA) – April 10, 2007, expires April 10, 2010

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

No. Other agencies will not provide or share data in any form with AFOIA. AFOIA is used to control and respond to requests (normally 6103(d) for states) for information. AFOIA records information concerning data sharing agreements with over 300 state and local agencies and over 60 federal agencies. AFOIA is also used to generate internal management information reports on the performance of Disclosure programs and to generate reports to Congress and to the public upon request.

**Administrative Controls of Data**

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

Pending a revision of Internal Revenue Manual (IRM) 1.15.8, the retention of the paper and electronic records related to AFOIA will follow the requirements in sections 41 – 70 titled Governmental Liaison and Disclosure Records Control Schedule. Additionally, the electronic records will be retained for five years as required by General Records Schedules (GRS), Chapter 14 Informational Services Records (IRM 1.15.51) after which selected data from the system will be stripped of all personal identifiers to allow long-term trend analysis and data mining of a statistical nature.

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

No. AFOIA is not using technology in ways the IRS has not previously employed.

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

No. AFOIA will not be used to identify, locate, and monitor individuals or groups.

**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. AFOIA does not have the capability to monitor individuals or groups of people based on the information supplied by the requestor.

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

No. AFOIA is an inventory management and electronic case file system and does not have the capability to treat taxpayers, employees or others disparately.

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

Not applicable. AFOIA captures information maintained by other systems (Master Files) of the IRS in order to respond to requests. There is no new data created and its users are not able to make a determination on the data supplied. The requestor will utilize the existing appeal rights that are part of the FOIA and Privacy Acts with regard to the information provided to them.

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

Not applicable. AFOIA is not a web based system.

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