

Individual Taxpayer Identification Number Real-time System (ITIN RTS) – Privacy Impact Assessment (PIA)

PIA Approval Date: February 24, 2009

Purpose of the System

ITIN RTS is used to assign Individual Taxpayer Identification Numbers to people with tax consequences who do not have and are not eligible for a social security number. ITIN RTS provides a one-stop service for Individual Taxpayer Identification Number (ITIN) (W-7 and Acceptance Agent) applications worked start to finish in a single integrated system: for ITIN application submission, application processing, ITIN issuance, and ITIN administration. Only internal IRS users have access to the ITIN RTS which provides the means for on-line ITIN application processing via the web-based EUP (Employee User Portal) portal. No web access is provided for the general public. A key feature to the ITIN RTS is that upon W-7 data input, it systematically processes W-7's in real-time, assigns the Document Locator Number (DLN) and a unique ITIN or creates reject/suspense correspondence as per automated business rules. The applicant or the Acceptance Agent receives a CP565, ITIN Assignment Notice, by mail.

System of Records Number(s) (SORN):

- Treasury/IRS 34.037--IRS Audit Trail and Security Records System
- Treasury/IRS 22.054--Subsidiary Accounting Files
- Treasury/IRS 22.060--Automated Non-Master File
- Treasury/DO .114--Foreign Assets Control Enforcement Records
- Treasury/DO .118--Foreign Assets Control Licensing Records
- Treasury/IRS 46.002--Criminal Investigation Management Information System (CIMIS)
- Treasury/IRS46.009-Centralized Evaluation and Processing of Information Items (CEPIIs), Evaluation and Processing of Information (EOI), Criminal Division

Data in the System

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

A. Taxpayer

- Applicant Individual Taxpayer Identification Number (ITIN)
- Applicant Legal First Name
- Applicant Legal Middle Name
- Applicant Legal Last Name
- Applicant Legal Suffix
- Applicant First Name at birth
- Applicant Middle Name at birth
- Applicant Last Name at birth
- Applicant Suffix at birth
- Applicant Date of Birth
- Applicant Country of Birth
- Applicant State/Province of Birth
- Applicant Gender
- Applicant Country of Citizenship
- Applicant Other Country of Citizenship
- Tax Identification Number in Country of Residence
- Applicant Foreign Country Code
- Applicant's Current Mailing Address 1
- Applicant's Current Mailing Address 2
- Applicant's Current Mailing City
- Applicant's Current Mailing State/Province
- Applicant's Current Country Code

- Applicant's Current Mailing Zip Code
- Applicant's Current Mailing Postal Code
- Applicant's Tax Address
- Identification Document Submitted
- ID State
- Does the Applicant Name match the name on the documentation?
- Further Translation Needed?
- Issuing Country
- ID Number
- Document Expiration Date
- U.S. Entry Date
- Visa Type
- Is the ID Valid?
- Name of College/University or Company
- City
- Length of Stay
- State
- Allow a Third Party Designee to discuss this return with the IRS?
- Third Party Designee's Name
- Third Party Designee's Phone Number
- Application Signature
- Date Signed
- Phone Number
- Name of Delegate

B. Employee Data

- Username (SEID) and password

C. Audit Trail – Access to systems through the EUP is fully tracked through the SAAS (Security Audit and Analysis System) system. A full description of all information tracked is available in EUP documentation. Tracking includes at minimum login attempts (successful and unsuccessful) and specific application access. Login information is time and date stamped. Audit information is traceable directly to the employee's Standard Employee Identification number (SEID).

D. Other: Acceptance Agent Data

- Enrolled Agent Number
- Applicant's Legal Name
- EFIN
- EIN
- Name of Responsible Officer/Official or Owner of the Business
- Title of Responsible Officer/Official or Owner of the Business
- Date of Birth
- Social Security Number

An Acceptance Agent is a person who, pursuant to a written Agreement with the Internal Revenue Service is authorized to assist alien individuals and other foreign persons who are ineligible to receive a Social Security Number, in obtaining ITINs from the IRS. During the application process to become an Acceptance Agent, the applicant who is a Responsible Officer/Official or Owner of the Business is required to submit to a suitability check. The SSN is required to perform the suitability check. The suitability check includes the following:

- An IRS review of the applicant's tax filing history to determine if the applicant is in full compliance with filing and payment responsibilities under the Internal Revenue Code and its Regulations.
 - A credit history check
 - An FBI background check.
- Office Code
 - Home Street Address
 - Home State/Province
 - Home City
 - Home Zip/Postal Code
 - Home Country
 - U.S. Status
 - Convicted of a Crime
 - Explanation
 - Company Doing Business As (DBA) Name
 - Business Location Address
 - Business State/Province
 - Business City
 - Business Zip/Postal Code
 - Business Country
 - Business Phone Number
 - Business Phone Number Extension
 - Business Fax Number
 - Business Fax Number Extension
 - Mailing Street Address
 - Mailing City
 - Mailing Zip/Postal Code
 - Mailing State/Province
 - Mailing Country
 - Open for Business 12 months a year?
 - Other Street Address
 - Other City
 - Other State/Province
 - Other Zip/Postal Code
 - Other Country
 - Other Phone Number
 - Other Phone Number Extension
 - Other Fax Number
 - Other Fax Number Extension
 - Primary Contact Number
 - Primary Title
 - Primary Email Address
 - Primary Phone Number
 - Primary Phone Number Extension
 - Primary Fax Number
 - Primary Fax Number Extension
 - Alternate Contact Name
 - Alternate Title
 - Alternate Email Address
 - Alternate Phone Number
 - Alternate Phone Number Extension

- Alternate Fax Number
- Alternate Fax Number Extension
- Programs/Activities Planned
- Public List?
- ERO Approved Date
- Agreement Signed Date
- Agreement Expiration Date
- Date Agreement Mailed
- Termination Date

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

A. IRS databases – Integrated Data Retrieval System (IDRS) using Command Codes.

B. Taxpayer

- Form W-7 submission data
- Reason for submitting Form W-7.
- First, Middle, Last Name
- Name at Birth if different
- Applicants Mailing Address
- Applicants Foreign Address
- Date of Birth
- Country of Birth
- City/State/Province at Birth (optional)
- Male or Female
- Country of Citizenship
- Foreign tax I.D. number (if any)
- Type of U.S. Visa (if any), number and expiration date.

Identification Documents –

- Passport (the only stand-alone document)
- U.S. Citizenship and Immigration Services (USCIS photo identification)
- Visa issued by U.S. Department of State
- U.S. Drivers license
- U.S. Military Identification card
- Foreign driver's license
- Foreign military identification card
- National Identification card
- U.S. State Identification card
- Foreign voter's registration card
- Civil Birth Certificate
- Medical Records (valid for dependents under age 14 (under age 18 if a student))
- School Records (valid only for dependents under age 14 (under age 18 if student))
- Entry date in U.S.
- Name of college/university or company (if applicable).
- Length of stay
- Signature of applicant and date signed.
- Name of delegate, if applicable, Delegate's relationship to applicant: Parent, Court appointed guardian, Power of Attorney.
- Acceptance Agent's Signature (if applicable) and date. EIN # and Office Code.

C. Employee

- Username and password

D. Other Federal Agencies – Treasury’s Office of Foreign Asset Control (OFAC)

- Name
- Tax Identification Number in Country of Residence
- Passport

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

Yes. This application is tailored for a very specific purpose and only those data elements which are needed to fulfill that purpose are requested and/or displayed.

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

All data collected from and displayed to the user will be verified against or displayed from existing IRS and Treasury information systems in real time.

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

No, there is no other source from which to obtain necessary information.

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

Data will be retrieved from IRS records by IRS employees through the web front-end portion of the application using a standard 128-bit SSL encryption capable web browser application such as Internet Explorer or Netscape Navigator. Users will have no direct access to IRS systems beyond the front end web server. Users shall only have such access to the web server as is necessary to provide ITIN RT with information to perform its intended purpose and view the resulting information display.

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

The ITIN RTS application retrieves personal taxpayer information from IDRS through the W-7 Search screen in RTS using only the First Name, Middle Name and Last Name.

Access to the Data

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

Primary access of data in the system will be by IRS employees. Role based security will be implemented. Access will be restricted to those IRS Employees that have a valid authorized Online 5081 on file. Primary users will include: ITIN Unit Managers, ITIN Unit Examiners, ITIN clerical personnel, Accounts Management Toll-Free Customer Service Representatives and Field Assistance. System security is maintained and certified via the respective GSS covering Wintel and UNIX servers.

Designated Systems Administrators (SA) will have access to the data in the course of performing their SA duties (backup, maintenance, etc.). SA system/data access will also be controlled through the Online 5081 system. Systems will be fully secured against unauthorized access via IRS compliant mechanisms.

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

System/Data Access Control for users is via Online 5081 and the Employee User Portal access control mechanisms (fully documented in EUP documentation).

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.

- Security and Communications System (SACS) provides access to IDRS.

- Treasury's OFAC provides the Specially Designated Nationals (SDN) Blocked List which is used to generate matches for the IRS Criminal Investigation (CI) Division.
- National Print Strategy (NPS) receives letter/notice batch requests via IAP (ICS/ACS/Print) which is an IBM mainframe conduit for sending Print Notices to NPS (National Print Site).
- Business Operating Division Notice (BODNOT) Server will receive the number of print requests by BOD
- Application Messaging and Data Access Services (AMDAS) provides secure messaging.
- Security Audit and Analysis System (SAAS) provides audit logging.

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. Treasury's OFAC provides the SDN Blocked List which is used to generate matches for the IRS CI Division. Data is not provided back to OFAC.

Administrative Controls of Data

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

ITIN is under IRM 1.15.35.1. The Data Store for ITIN is 7 years, 6 years after year of processing.

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

No.

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

Yes. The Treasury's OFAC provides the SDN Blocked List which is used to generate matches for the IRS CI Division. The OFAC process was initiated following recommendations from the ITIN Task Force as part of maximizing security screening of ITIN applicants. The current matching routine is a three stage process. The system checks for matches against a name key, then foreign tax identification, then passport, in that order, from data input from the Form W-7. If at any point we determine a match, the application, all documentation and case files are pulled and forwarded to CI Operations in Garden City, New York for the OFAC process to continue.

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.

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

No.

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

Yes. The Suspense Notice is issued to the W-7 applicant. If an Acceptance Agent submitted the W-7 application both the Acceptance Agent and the W-7 applicant will receive the Suspense Notice, allowing 65 days to respond before further action (to include 15 day front-end and back-end time for foreign mail), before rejecting the Form W-7 application. If this happens, a CP567 Rejection Notice is sent to the applicant's address of record or to the Acceptance Agent.

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

RTS system is web-based. No persistent cookies are used.

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