Microfilm Replacement System (MRS) – Privacy Impact Assessment

PIA Approval Date – Dec. 5, 2011

System Overview:

IRS associates use the Microfilm Replacement Systems (MRS) to request taxpayer account information for research and to respond to taxpayer related inquiries. The MRS application is a compilation of routines/programs that extract data, including privacy information (such as Taxpayer Identification Number (TIN), Social Security Number (SSN), Address, etc.) from the Individual Master File (IMF) and Business Master File (BMF). Each program submits a transcript request from either the Service Center or area office requesting specific information from the IMF or BMF. The program then runs overnight and extracts data from the pertinent Master File, reformats it into Taxpayer Information File (TIF) and Research Data File (RDF) format, and returns it to the Service Centers for editing and distribution to the requester. The MRS application also provides extracted Master File information for Disclosure.

Systems of Records Notice (SORN):

- IRS 24.030--Customer Account Data Engine Individual Master File
- IRS 24.046--Customer Account Data Engine Business Master File
- 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:
- TIN
- SSN
- Taxpayer's Name
- Taxpayer's Address
- Master File Tax (MFT) code
- Tax year
- Taxpayer Account Data

B. Employee:
- Service Center/District Office Code
- User Identification (ID) (obtained through a flat file request from the Transcript Research System (TRS) application)

C. Audit Trail Information:
- User ID
- Time and date stamp
- Dataset name
- Type of access

D. Other – SSA provides NUMIDENT (Number Identification) data to the Master File, which is located on the (Modernization & Information Technology Services (MITS)–21 General Support Services (GSS). Master File interconnects with MRS to provide the following NUMIDENT data from SSA:
- Taxpayer Name

- Address
- Date of Birth
- Place of Birth
- Birth Certificate Number
- Prior Date of Birth
- Date of Birth
- Change Indicator
- Sex
- Race
- Citizenship Type
- Mother's Name
- Father's Name
- Disability Freeze Indicator

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

A. IRS:
- Individual Master File (IMF) application provides:
  - TIN/SSN
  - Name
  - Address
  - MFT code
  - Tax Year

- Business Master File (BMF) application provides the taxpayer's:
  - TIN/SSN
  - Name
  - Address
  - MFT code
  - Tax year

- Transcript Research System (TRS) sends Master File Transcripts (MFTRA) requests to and receives replies from MRS via CONNECT:Direct. Depending on the request, various taxpayer data elements are obtained for verification purposes, including:
  - TIN/SSN
  - Name
  - Address

- Dependent Database (DEPDB) sends requests to, and receives replies from MRS via batch processing. Depending on the request, various taxpayer data elements are obtained for verification purposes, including:
  - TIN/SSN
  - Name
  - Address

B. Employee: Service Center/District Office Code and User ID is obtained through a flat file request from the TRS application. SSA provides NUMIDENT (Number Identification) data to the Master File, which is located on the MITS–21 GSS. Master File interconnects with MRS to provide the following NUMIDENT data from SSA:
  - Taxpayer Name

- Address
- Date of Birth
- Place of Birth
- Birth Certificate Number
- Prior Date of Birth
- Date of Birth
- Change Indicator
- Sex
- Race
- Citizenship Type
- Mother's Name
- Father's Name
- Disability Freeze Indicator

3. Is each data item required for the business purpose of the system? Explain.
Yes, each data item is required for the business purpose of the system. Each data item being extracted from IMF and BMF is needed for inclusion in the various batch processes that are sent out to TRS, and DEPDB. The MRS batch processes reformat the extracted IMF and BMF data into TIF and RDF format and then and returns it to the Service Centers for editing and distribution to the requester.

4. How will each data item be verified for accuracy, timeliness, and completeness?
Accuracy, completeness, and validity checks are incorporated into the application to account for the most probable errors and for errors that could potentially propagate into good data. Checks include, but are not limited to, numerous fields on the input data, record type to file type associations, input file names associated with JCL control card. Data validity checking is done at the master file level with no data altering by the MRS application.

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

6. Generally, how will data be retrieved by the user?
MRS does not have any end–users. Data is obtained from the IMF and BMF through batch processes and passed to the associated application based on the program/routine being run.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
No. MRS does not have any end–users. Data is not retrievable by a unique identifier because there are no users on the system.

Access to the Data

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

> **Role:** Users
> **Permission:** MRS does not have any end–users.

> **Role:** Managers
> **Permission:** MRS does not have any managers.

Role: System Administrators
Permission: MRS does not have any System Administrators. MRS does not maintain databases.

Role: Developers
Permission: Have read–only access to the production data via the privileges assigned to their Resource Access Control Facility (RACF) profile.

Note: There are no outside contractors working on the MRS applications.

9. How is access to the data by a user determined and by whom?
MRS does not have any end–users. The Application Developer must complete a Master File Form 104 to request read access to production data which also has to be approved by the manager. The application developers are users of the development IBM Masterfile platform located in ECC MTB. An Online 5081 (OL 5081) request is required for access to the IBM Masterfile platform.

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.

- Individual Master File (IMF) – IMF files are read (read only) by MRS via batch processing on a daily basis. Data is on the same system as MRS. Data access is through standard IBM data access routines. IMF provides the following PII to MRS: TIN, SSN, taxpayer name, taxpayer address, and tax year. Four batch programs are associated with IMF and MRS.

- Business Master File (BMF) – BMF files are read (read only) by MRS via batch processing on a daily basis. Data is on the same systems as MRS. Data access is through standard IBM data access routines. BMF provides the following PII to MRS: TIN, SSN, taxpayer name, taxpayer address, and tax year. Nineteen batch programs are associated with BMF and MRS.

- Transcript Research System (TRS) – TRS is a subsystem of IDRS. TRS sends Master File Transcripts (MFTRA) requests to and receives replies from MRS via CONNECT:Direct. MFTRA requests come to the IBM Masterfile system through IDRS. The data is stored in a dataset that is accessed by MRS. The data to be returned to TRS is written to a dataset that is accessed by CONNECT:Direct. The data received is used for verification purposes and includes the following: TIN/SSN, taxpayer name, and taxpayer address.

- Dependent Database (DEPDB) – DEPDB sends requests to, and receives replies from MRS via batch processing. Data is on the same systems as MRS. Data access is through standard IBM data access routines. The data shared between DEPDB and MRS is used for verification purposes and includes the following: TIN/SSN, taxpayer name, and taxpayer address.

- Disclosure (non–application) – Disclosure sends requests to, and receives replies from MRS via batch processing. Data is on the same systems as MRS. Data access is through standard IBM data access routines. The data shared between Disclosure and MRS is used for verification purposes and includes the following: TIN/SSN, taxpayer name, and taxpayer address. CTRL–D is used to print output reports from this system.

- Enterprise Computing Center – Martinsburg Enterprise Computing Center (ECC–MTB) Transcripts (non–application) sends requests to, and receives replies from MRS via batch processing. Data is on the same systems as MRS. Data access is through standard IBM data access routines. The data shared between Disclosure and MRS is used for verification purposes and includes the following: TIN/SSN, taxpayer name, and taxpayer address.

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

Individual Master File (IMF)
- Authority to Operate (ATO) – March 8, 2010
- Privacy Impact Assessment (PIA) – November 10, 2009

Business Master File (BMF)
- Authority to Operate(ATO) – June 14, 2010
- Privacy Impact Assessment (PIA) – March 16, 2010

Transcript Research System (TRS) Part of the Integrated Data Retrieval System (IDRS)
- Authority to Operate (ATO) – 3/10/2009
- Privacy Impact Assessment (PIA) – July 12, 2011

Dependent Database (DEPDB)
- Authority to Operate (ATO) – May 6, 2009
- Privacy Impact Assessment (PIA) – October 17, 2011

12. Will other agencies provide, receive, or share data in any form with this system?
Yes. The Social Security Administration (SSA) NUMIDENT database sends weekly updated files to the IRS Master File System via a virtual private network (VPN) tunnel connection. MRS obtains the data from the Master File System via Connect Direct. Although this data is coming from an external source (SSA), the data first comes to Master File which is a different system residing on the same mainframe as MRS. The data is picked up from Master File and is sent to the mainframe where the MRS application is located.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
MRS system data is approved for deletion/destruction when obsolete or no longer needed. MRS relies on the IBM mainframe and the MITS–21 and MITS–22 General Support Systems (GSSs) for eliminating the data, as appropriate. The National Archives and Records Administration (NARA) approved these disposition instructions under Job No. N1–58–09–49 (approved 11/23/09). These instructions are published under IRM 1.15.19 Records Control Schedule for Enterprise Computing Center – Martinsburg (ECC–MTB), Item 60.

14. Will this system use technology in a new way?
No. MRS will not use this 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. MRS is not used to identify or locate 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. MRS is not used to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. MRS does not make determinations about individuals or groups that would lead to disparate treatment.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Not Applicable. The system does not make determinations.

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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