On Line Notice Review (OLNR) – Privacy Impact Assessment (PIA)

PIA Approval Date: May 19, 2009

System Overview:
On Line Notice Review (OLNR) is utilized for the review and modification (if necessary) of settlement notices sent to taxpayers by the IRS. OLNR receives a sample of settlement notices for review to ensure that taxpayers are receiving complete and accurate settlement notices.

Systems of Records Notice (SORN):
- Treasury/IRS 24.030 CADE Individual Master File (IMF)
- Treasury/IRS 24.046 CADE Business Master File (BMF)
- 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 – OLNR is used for reviewing and modifying settlement data, so the most up-to-date information is sent to taxpayers via settlement notices. The types of data elements are as follows:
  - SSN
  - Name
  - Address
  - Tax return information (e.g., income, exemptions, spouse's data if filing jointly, etc.)

Note: Children's data is not automatically captured.

B. Employee – The C2 audit mode is configured on the Database Management System (DBMS) and allows the DBMS to track users' access to the databases. This information includes users' failed and successful attempts to access statements, objects and data within the databases along with the users' Standard Employee Identifiers (SEID) and the date/time stamp.

C. Audit Trail Information – OLNR resides on a Windows environment. Auditing is also captured at the Windows level in the Event Viewer logs (i.e. System, Application & Security logs). Each of the Event Viewer logs record multiple elements that include:
  - Event ID
  - Event type (Information, Warning, Error)
  - Date/time of event
  - User's SEID
  - Description of the action
  - Source of event (i.e. Software or drivers)

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databases along with the users' Standard Employee Identifiers (SEID) and the date/time stamp.

D. Other – OLNR has no other data elements related to privacy.

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

A. IRS – OLNR receives Individual Master File (IMF) and Business Master File (BMF) data from the Notice Review Processing System (NRPS)

The data elements that are received from the systems above are as follows:
- SSN
- Name
- Address
- Tax return information (e.g., income, exemptions, etc.)

B. Taxpayer – OLNR does not receive any data directly from taxpayers. All of the IMF and BMF data is received from NRPS.

C. Employee – As OLNR Tax Examiners review the settlement notices, they may adjust or modify the amounts (owed or due) contained within the settlement data. These changes to the settlement data are made directly in OLNR then sent to the NRPS. After NRPS processing, the notices are produced at the Print Sites then mailed to the taxpayers. OLNR maintains a record of SEIDs associated with all notice changes for quality control review purposes.

D. Other Federal Agencies – OLNR does not obtain data directly from other federal agencies.

E. State and Local Agencies – OLNR does not obtain data directly from other state and local agencies.

F. Other Third Party Sources – OLNR does not obtain data directly from other third party sources.

3. Is each data item required for the business purpose of the system? Explain.
Yes. Each data element is required for the business purpose of OLNR. The data is needed from the NRPS to populate OLNR with IMF and BMF data so the Tax Examiners can review, update and/or correct the tax account information

4. How will each data item be verified for accuracy, timeliness, and completeness?
Ten percent (10%) of all settlement notices sent by the IRS are reviewed within OLNR. The OLNR application uses the following strategies to check information for accuracy, timeliness, and completeness:

First, two data files must be received for each system/cycle, which consists of settlement notice data. These two files are referred to as the disposition and the notice data files. Both files must exist in the loading area and correspond exactly to the same notice and system/cycle. If these conditions do not exist, then the data load process immediately fails and the appropriate entries are entered into the load log.

Second, if the disposition and the notice data files do not contain the same number of notices, this information is flagged for investigation in the 'load log'. Discrepancies are followed-up with the change control and flaw remediation procedures established in order to rectify any issues.

Third, the OLNR application has several built-in validity checks to identify the validity of the data. All tables use primary keys that ensure that duplicate and/or invalid data is not loaded in the OLNR database. Previous system/cycles of data are not allowed and immediately fail during the load process. In addition, a continuous 'load log' is maintained for each load process and is frequently used for troubleshooting or identifying problems with notice data.

Last, OLNR will not close out a cycle that has already been closed; thus preventing duplicate entries. Data fields marked as an alpha or numeric will only accept characters that match the requirements (e.g., alpha versus numeric).

5. Is there another source for the data? Explain how that source is or is not used.
Yes. The source for the data is the Notice Review Processing System (NRPS). As settlement notice data is received from the NRPS into OLNR, updates are made based on a Tax Examiner's review. Once those updates are made, the data is sent back to the NRPS at the end of each weekly cycle.

6. Generally, how will data be retrieved by the user?
The data is retrieved via the Online Notice Review (OLNR) desktop application. Tax Examiners authorized to use OLNR must have the OLNR application installed on their desktop and configured to access the data.

Tax Examiners, who are Supervisors or Team Leaders and authorized to use OLNR, typically use the OlnrWeb site to manage workload and perform quality review of OLNR notices. These users also have the capability to view data via the OLNR desktop application.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes. Data is retrievable by Taxpayer Identification Number (TIN). (e.g. SSN, EIN, ITIN, ATIN and PTIN)

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?
OLNR has several types of users who access its data. The following is a brief description of the application users:
- Analyst – These employees are versed in the latest tax law requirements, as well as the settlement reports. Analysts work with the OLNR programmers with regard to suggested changes from recent tax law changes. Each analyst has access only to the data within their assigned site, with the exception of the head analyst. The types of information the analysts have access to are before and after changes, notices, and assigned tax examiners.

- Tax Examiners - These users review and make changes (if necessary) to settlement data. They only have access to settlement notices assigned to them at their assigned site.

- Tax Examiner Reviewer / Lead – These users review the changes made by Tax Examiners. Their access is limited only to their assigned site.

- Managers – These users also review the changes made by Tax Examiners. Their access is limited only to their assigned site.

- System Administrators (SA) – These employees administer and maintain the server and database management system (DBMS). The SA can access taxpayer data on the server he/she administers. He/she must have full access to the databases to perform maintenance, repair and upgrade duties on the DBMS and the OLNR databases

OLNR also has developers; however their access is restricted to the development environment only. Also, there are no vendors and contractors who work on OLNR.

9. How is access to the data by a user determined and by whom?
Employees, who require access to OLNR, must submit a 5081 request through their management for approval. Once the 5081 is approved, the user is added to the appropriate global OLNR user group on the IRS network. The OLNR global user groups on the IRS network are 'linked' to their respective OLNR database roles within the OLNR databases and permissions are assigned to these roles. Once an authorized OLNR user logs into the IRS network, he/she receives a 'token' that lists all the resources that user can access. OLNR should be listed on his/her token. When the authorized user opens the OLNR desktop application, his/her credentials are automatically passed to the DBMS. If the user is authorized to access OLNR, then the DBMS lets the user in. If not, the user is unable to access the server or see any data.

If someone attempts to perform a UNAX violation, information is recorded in the DBMS 'c2 audit' logs. See item #1

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, NRPS passes data to OLNR. After the data is updated by the Tax Examiners and the DBMS conducts its weekly system/cycle closeout, the updated information is picked up by the NRPS. NRPS continues processing this data through its backend programs until it is sent to the Print Sites. Afterward, the notices are printed and mailed to the taxpayer.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?
Yes. Both the IMF and BMF systems have current Certification & Accreditations (C&As) and Privacy Impact Assessments (PIAs).

SYSTEM	C&A	PIA
IMF	6/21/10	6/7/07
BMF	6/14/10	4/10/07

12. Will other agencies provide, receive, or share data in any form with this system?
No. Other agencies will not provide, receive, or share data in any form with OLNR.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
We are working toward obtaining the required Record Control Schedule.

14. Will this system use technology in a new way?
No. OLNR 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. OLNR will not be 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, OLNR was not designed to monitor individuals or groups.

Auditing capability was implemented on both the operating system and the DBMS levels. The purpose of this auditing capability is to detect authorized access to the system. Please reference 1B and 1C for details.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.
No. OLNR does not have the ability 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. OLNR is only utilized for the review and update of settlement notice data. Once corrections to the settlement data are made, the data is sent back to the NRPS. NRPS continues processing this data through its backend programs until it is sent to the Print Sites. Afterward, the notices are printed and mailed to the taxpayer.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?
The OLNR desktop application is not web-based. The OlnrWeb is a web-based tool used only by the OLNR Supervisory and Team Leads use to monitor Tax Examiners' workload and perform quality review. The OlnrWeb does not use cookies or any other tracking devices to identify web visitors.

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