

Federal Student Aid – Datashare (FSA-D), Milestone 4b – Privacy Impact Assessment (PIA)

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System Overview

The Federal Student Aid – Datashare (FSA-D) is an English language web based application which provides taxpayers completing the “Free Application For Student Aid (FAFSA)” through the Department of Education’s (ED)’s “FAFSA On The Web (FOTW)” with access to relevant tax data from their filed individual Federal tax return. FOTW will provide the sole means of taxpayer access to the FSA-D. The FSA-D will deliver to an authenticated taxpayer’s web browser his or her relevant federal tax information in real time. Taxpayers will be able to print, save, copy and paste, or transfer the data directly into the online FAFSA. The FSA-D is being developed to support the ED initiative to simplify the student loan application process by the next application window which begins January 2010.

Systems of Records Number(s) (SORN):

- Treas/IRS 24.030 CADE Individual Master File
- Treas/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 – The FSA-D system will both receive and display tax data elements. To authenticate the taxpayer, the FSA-D will receive the following tax data elements input by the taxpayer on the FOTW and passed through to the FSA-D:

- Tax year,
- Taxpayer name (s) (first and last),
- SSN,
- Date of birth (DOB).

The FSA-D will receive the following additional tax data elements directly from the taxpayer to complete authentication:

- Address as shown on the tax return
- Filing status
- Corrections to Taxpayer name(s), as the name must match the tax return, and DOB as passed by the FOTW.

Upon verification by the system, the system will return the following taxpayer data to the taxpayer’s web browser:

- Tax year,
- Taxpayer name(s) (first and last) as shown on the tax return,
- SSN (first five digits masked),
- Filing Status,
- Adjusted Gross Income (AGI),
- Taxes paid,
- Type of tax return filed (1040, 1040A, etc.),
- Number of exemptions claimed,
- Education credits (Hope and Lifetime Learning tax credits),

- IRA deductions,
- Tax exempt interest income,
- Untaxed portion of pensions, and
- Untaxed IRA distributions.

B. Employee – The system will not contain employee information.

C. Audit Trail Information – The FSA-D will capture application activities for monitoring by the application owner and for Cybersecurity and TIGTA auditing purposes. Auditable events identified for the application include: attempts to access the FSA-D outside of the FOTW, user attempts to authenticate in the FSA-D outcome (successful or unsuccessful), and whether the FSA-D returned the tax data to the application user. All information input on the FSA-D authentication screen will be captured.

D. Other – Sections A-C describes all information available via the system.

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

A. IRS – Upon taxpayer verification by the system, the following taxpayer data will be retrieved from the IRS Individual Master File(IMF) and/or IMF Return Transaction File (IMF RTF) and displayed to the taxpayer within his/her web browser:

- Tax year,
- Taxpayer name(s) (first and last) as shown on the tax return,
- SSN (first five digits masked),
- Filing Status,
- Adjusted Gross Income (AGI),
- Taxes paid,
- Type of tax return filed (1040, 1040A, (others);
- Number of exemptions claimed,
- Education credits (Hope and Lifetime Learning tax credits),
- IRA deductions,
- Tax exempt interest income,
- Untaxed portion of pensions, and
- Untaxed IRA distributions.

B. Taxpayer – To authenticate the taxpayer, the FSA-D will receive the following tax data elements input by the taxpayer on the FOTW and passed through to the FSA-D:

- Tax year,
- Taxpayer name (first and last) as shown on the tax return,
- SSN,
- Date of birth (DOB).

The FSA-D will receive the following additional tax data elements directly from the taxpayer: address as shown on the tax return, filing status, and any corrections needed to the taxpayer name(s) or DOB as transmitted through the FOTW.

C. Employee – No IRS employee will interact with the system. Therefore, no employee information will be obtained.

D. Other Federal Agencies – FOTW, an ED website system, will transmit to the FSA-D the tax data elements as listed in 2B above.

E. State and Local Agencies – Information will not be obtained from any State and Local Agencies.

F. Other third party sources – There are no other third party sources.

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

Yes. Data items transmitted to the FSA-D system, as listed in 2B and 2D above will be used to verify the taxpayer. Data items retrieved by the system from the IRS Individual Master File and/or IMF Return Transaction File as listed in 2A above, assist taxpayers completing the FAFSA through the FOTW.

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

IRS Business Rules exist which specify the allowable lengths, formats and data types for each input field and for outputs that will be generated by the system. These Business Rules will be used to verify accuracy and completeness.

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

No. The data that the IRS will display to the taxpayer comes from the IMF RTF or IMF as the source. The IRS tax data is the most reliable source of return information as filed.

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

FSA-D will display the taxpayer data on the user's/taxpayer's web browser. The user will have the capability to print, save, or copy and paste the data directly into the FOTW.

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

Yes. The data will be retrievable by the IRS SSN.

Access to the Data

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

- Taxpayers/Users- Taxpayers will receive their tax data from the system on their web browser. Taxpayers may elect to deliver the data from their browser in an unmodified or modified format to ED through the FOTW
- IRS users- Production system and database administrators will have access to the data. . In addition, analysts will have access to report data (e.g. # of requests, # failed requests, etc.) which contains no PII data.
- Other users- ED analyst will have access to report data (e.g. # of requests, # failed requests, etc.) which contains no PII data.

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

- Taxpayer/Users- Access to the FSA-D is provided through an embedded link on the FOTW to eligible users as determined by ED. The FSA-D will display the user's/taxpayer's tax data after successful taxpayer authentication as outlined in 2B above.

- IRS users- Within IRS, IRS employees who act as system and/or database administrators will be granted access to the server via an On-Line 5081 system as determined by manager approval. Access to reports containing summary data (no PII) is under development.
- Other users- ED analysts granted access to report data which contains no PII will be determined by ED. Contractors involved in the development of the application will have completed required security and background investigations for access to SBU/PII data.

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. Upon authentication of the taxpayer, the system will retrieve the following data from IMF Return Transaction File and/or Individual Master File for transmittal to the taxpayer's web browser:

- Tax year,
- Taxpayer name(s) (first and last) as shown on the tax return,
- SSN,
- Filing Status,
- Adjusted Gross Income (AGI),
- Taxes paid,
- Type of tax return filed (1040, 1040A, etc.),
- Number of exemptions claimed,
- Education credits (Hope and Lifetime Learning tax credits),
- IRA deductions,
- Tax exempt interest income,
- Untaxed portion of pensions, and
- Untaxed IRA distributions.

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

Yes. IMF has an Authority to Operate (ATO) dated June 21, 2007 and a PIA date of 6/7/07. IMF RTF is a sub application of IMF and the same dates and status applies.

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

No data is shared directly with another agency and the FSA-D. However, as a part of taxpayer authentication, the FSA-D will receive tax data elements entered onto the FOTW which has been passed through the user's/taxpayer's web browser as referenced in 1A.

In addition, authenticated taxpayers will have the option of transferring the tax return information needed to complete the FAFSA which has been delivered to their web browser by the FSA-D, into the FOTW for completion of the FAFSA.

Administrative Controls of Data

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

For the data exchange between the taxpayer and the IRS no Records Control Schedule is required since it falls into the "non-record keeping category" defined by National Archives. The Audit Trail data that will be maintained in SAAS is appropriately scheduled under IRM 1.15.8, Item 42(A).

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.

No.

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?

No. No determination will be made by the system. The system only provides tax return data to the taxpayer.

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

No. The system only uses session cookies.

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