

Automated Substitute for Return (ASFR) – Privacy Impact Assessment

PIA Approval Date – Jan. 28, 2011

System Overview:

The Automated Substitute for Return (ASFR) System is an IRS–developed National Standards is a batch–processing application that performs complex computations and tax calculations enabling tax examiners to issue accurate notices and assessments based on Information Returns Processing (IRP) information. The ASFR system acquires income information for taxpayers who have not filed tax returns for a given year and calculates their tax liability. This data is received from the Taxpayer Delinquency Investigation (TDI) and IRP systems. Once a case has been created, the ASFR system sends a thirty–day letter to the taxpayer detailing their tax liability and requesting that they file a return. A dummy tax return is then filed by ASFR. If a return is filed by the taxpayer, or proof that a return was not required is presented, the case is considered satisfied and is closed in ASFR. If no response is received, the system sends a ninety–day letter, which is a substitute for return. After the designated suspense period, if the taxpayer has not responded, the tax liability is then assessed and appropriate transactions are posted to the Individual MasterFile through the End of Day (EOD) programs. After these postings, the ASFR case is closed and is passed to the Automated Collection System (ACS) for further collection activity.

Systems of Records Notice (SORN):

- IRS 22.061--Individual Return Master File (IRMF)
- IRS 24.030--Customer Account Data Engine (CADE) Individual Master File
- IRS 24.046--Customer Account Data Engine (CADE) Business Master File
- IRS 24.047--Automated Under Reporter Case File
- IRS 26.016--Returns Compliance Programs (RCP)
- 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 – ASFR receives the following taxpayer information from IRS applications:

- Automated Under Reporter (AUR) – The following taxpayer data is in the layout for the bad–payer file that is input from AUR:
 - Bad–payer (BP) record
 - Bad–Payer EIN Period
 - BP Full Tax Period
 - BP Doc CD
 - BP Source CD
 - BP AUR Received Date
 - BP Entry Date
 - BP Error CD
 - BP Error Line 1
 - BP Error Line 2
 - BP Error Line 3
 - BP Error Line 4
 - BP Payer Name Line 1
 - BP Payer Name Line 2

- BP Originator
- BP TCC
- BP Tax Year
- BP Last Character

- Correspondence Processing System (CPS) Part of MITS–31 GSS – The following taxpayer data is in the 1902 file that is generated by ASFR in the 30 day letter sent to taxpayers.
 - 1902 Record
 - Taxpayer Identification Number (TIN) Period Key 1902
 - TIN Type
 - Tax Year
 - Name Line 1902
 - Name Line 2 1902
 - Foreign Address 1902
 - Street Address 1902
 - City 1902
 - State 1902
 - Zip Code 1902
 - Mail–out Date 1902
 - Filing Status 1902
 - Miscellaneous Income 1902
 - IRA Income 1902
 - Self–Employed 1902
 - Taxable Unemployment Amount 1902
 - Allocated Tips 1902
 - Total Income 1902
 - Exemptions 1902
 - Total Standard Deductable 1902
 - Age Blind Indicator 1902
 - Taxable Income 1902
 - Interest on Tax 1902
 - Interest FICA Pension 1902
 - Interest Delinquency Pension 1902
 - Interest Delinquency FICA Pension 1902
 - Interest Fail to Pay Pension 1902
 - Total Interest 1902
 - Interest Calculated to Date 1902
 - Penalty Amount 1902
 - Advance Earn Income 1902
 - Delinquent Pension 1902
 - Tips Penalty 1902
 - Fail to File Penalty 1902
 - Fail to Pay Penalty 1902
 - Total Penalties 1902
 - Income Tax 1902
 - IRS Early Withdrawal Pension 1902
 - Total Tax 1902
 - Total Prepaid Credits 1902
 - Tax Balance Due 1902
 - Total Liability 1902
 - FICA Wages Paid 1902

- Withhold Excess FICA 1902
 - Return Amount 1902
 - Notice Body Indicator 1902
 - Certified Mail Number 1902
 - Appeal by Date 1902
 - Taxable Income
 - 30 Day Signature Code
 - 90 Day Signature Code
 - Wages Salaries 1902
 - Taxable Interest 1902
 - Dividends 1902
 - Taxable Refund Credit 1902
 - Alimony 1902
 - Business Income 1902
 - Capital Gains 1902
 - Other Gains 1902
 - Pension Annuities 1902
 - Rents Royalties 1902
 - Farm Income 1902
 - Social Security 1902
 - Other Income 1902
 - Tax on IRA Retire 1902
 - Total Other Tax 1902
 - Age Deduction 1902
 - Blind Deduction 1902
 - Standard Deduction 1902
 - Unreported Tip 1902
 - Increase in FICA Tax 1902
 - Increase in Medicare 1902
 - Total FICA and Medicare 1902
 - IRA Income Subject to Pension 1902
 - IRA Income Number Pension 1902
- The following taxpayer data is in the 90 day data generated using input from IDRS and ASFR data:
 - 90 Day Record Key
 - 90 Day TIN
 - 90 Day TIN Type
 - 90 Day Tax Period
 - 90 Day Name
 - 90 Day Foreign Address
 - 90 Day Street Address
 - 90 Day City
 - 90 Day State
 - 90 Day Zip Code
 - 90 Day Dual Address
 - 90 Day Letter
 - 90 Day Person to Contact
 - 90 Day Beginning Hour
 - 90 Day Beginning Minute
 - 90 Day Beginning AM/PM
 - 90 Day End Hour

- 90 Day End Minute
 - 90 Day End AM/PM
 - 90 Day Phone Area Code
 - 90 Day Phone Exchange
 - 90 Day Phone Number
 - 90 Day In Reply Refer to
 - 90 Day Street Address
 - 90 Day City/State/Zip
 - 90 Day Laser Signature Code
 - 90 Day Sign Name
- Individual Data Retrieval System (IDRS) – ASFR receives the following identity record layout and taxpayer delinquency investigation (TDI) information from IDRS.
 - Taxpayer Record Key
 - TIN
 - TIN Type
 - Name
 - Foreign Address
 - Street Address
 - City
 - State
 - Zip Code
 - Home Telephone
 - Other Telephone
 - Old Street
 - Old Zip
 - Date Last Address Update
 - Comment Indicator
 - Reference Freeze Flag
 - Language
 - Cycle Last Address Update
 - 6 month Counter
 - Tax Period
 - Name Control
 - Status Priority
 - Follow-up Date
 - Status Code
 - Current Cycle
 - Secondary Social Security Number (SSN)
 - Spouse SSN Validity
 - History Code
 - History Date
 - Comments
 - Assignment Numbers
 - Notice Code
 - Balance Amount
 - Death Status
 - Compliance
 - IDRS Indicator
 - TDI Case
 - Assignment Code
 - Quick Note

- Termination Flags
 - Active Flag
 - Vendor Flag
 - Potential Tax Balance Date
 - Tax Calculator Flag
 - Joint Name Flag
 - Foreign Address Indicator
 - Control Base Sequential Number
 - Federal Employee Indicator
 - Disaster End Date
 - Prior Status
 - Prior Follow-up Date
 - Pre Combat Status
 - Tracking Movement
 - Tracking Rerun
 - Tracking Late
 - Archive
 - Tracking Cycle
 - Tracking Status
 - Tracking Pending
 - Tracking Flag
- ASFR receives the freeze file layout, refund hold data from the Correspondence Letter System (CRX) a component of IDRS including:
 - Freeze Key
 - Freeze TIN
 - Freeze TIN Type
 - Freeze Name Control
 - Freeze All Released
 - Freeze 1 Year
 - Freeze 1 Amount
 - Freeze 1 Received Cycle
 - Freeze 1 Released Cycle
 - Freeze Year
 - Freeze Amount
 - Freeze Received Cycle
 - Freeze Released Cycle
 - Freeze Year 2
 - Freeze 2 Amount
 - Freeze 2 Received Cycle
 - Freeze 2 Released Cycle
 - Freeze Year 3
 - Freeze 3 Amount
 - Freeze 3 Received Cycle
 - Freeze 3 Released Cycle
 - Freeze Year 4
 - Freeze 4 Amount
 - Freeze 4 Received Cycle
 - Freeze 4 Released Cycle
 - Freeze Year 5
 - Freeze 5 Amount
 - Freeze 5 Received Cycle

- Freeze 5 Released Cycle
- Freeze ASFR 1 Year
- Freeze ASFR 1 Status
- Freeze ASFR 1 Issue CRX
- Freeze ASFR 1 Total Balance Due
- Freeze ASFR 1 Transfer Remaining
- Freeze ASFR 1 Total Transferred
- Freeze ASFR 2 Year
- Freeze ASFR 2 Status
- Freeze ASFR 2 Issue CRX
- Freeze ASFR 2 Total Balance Due
- Freeze ASFR 2 Transfer Remaining
- Freeze ASFR 2 Total Transferred
- Freeze ASFR 3 Year
- Freeze ASFR 3 Status
- Freeze ASFR 3 Issue CRX
- Freeze ASFR 3 Total Balance Due
- Freeze ASFR 3 Transfer Remaining
- Freeze ASFR 3 Total Transferred
- Freeze ASFR 4 Year
- Freeze ASFR 4 Status
- Freeze ASFR 4 Issue CRX
- Freeze ASFR 4 Total Balance Due
- Freeze ASFR 4 Transfer Remaining
- Freeze ASFR 4 Total Transferred
- Freeze ASFR 5 Year
- Freeze ASFR 5 Status
- Freeze ASFR 5 Issue CRX
- Freeze ASFR 5 Total Balance Due
- Freeze ASFR 5 Transfer Remaining
- Freeze ASFR 5 Total Transferred
- Freeze ASFR 6 Year
- Freeze ASFR 6 Status
- Freeze ASFR 6 Issue CRX
- Freeze ASFR 6 Total Balance Due
- Freeze ASFR 6 Transfer Remaining
- Freeze ASFR 6 Total Transferred
- Freeze Transfer Sub-cycle Year
- Freeze Transfer Sub-cycle Week
- Freeze reference indicator
- Freeze New Address Flag
- Freeze Process Flag
- Freeze Report Flag
- First Credit Transfer Amount
- First Credit Transfer ASFR Module
- First Credit Transfer Cycle
- Second Credit Transfer Amount
- Second Credit Transfer ASFR Module
- Second Credit Transfer Cycle
- Third Credit Transfer Amount
- Third Credit Transfer ASFR Module
- Third Credit Transfer Cycle

- Fourth Credit Transfer Amount
 - Fourth Credit Transfer ASFR Module
 - Fourth Credit Transfer Cycle
 - Fifth Credit Transfer Amount
 - Fifth Credit Transfer ASFR Module
 - Fifth Credit Transfer Cycle
 - Sixth Credit Transfer Amount
 - Sixth Credit Transfer ASFR Module
 - Sixth Credit Transfer Cycle
 - Seventh Credit Transfer Amount
 - Seventh Credit Transfer ASFR Module
 - Seventh Credit Transfer Cycle
 - Eighth Credit Transfer Amount
 - Eighth Credit Transfer ASFR Module
 - Eighth Credit Transfer Cycle
 - Ninth Credit Transfer Amount
 - Ninth Credit Transfer ASFR Module
 - Ninth Credit Transfer Cycle
 - Tenth Credit Transfer Amount
 - Tenth Credit Transfer ASFR Module
 - Tenth Credit Transfer Cycle
 - Rest Credit Transfer Amount
 - Rest Credit Transfer ASFR Module
 - Rest Credit Transfer Cycle
- ASFR receives the TIF check processing layout, input from IDRS:
 - TIF TIN
 - TIF File Source
 - TIF TIN Type
 - TIF MFT
 - TIF Tax Period
 - TIF Name
 - TIF Request Date
 - TIF ASFR Status
 - TIF Account Owner
 - TIF Account Type
 - TIF Type Check
 - TIF Comp Date
 - TIF Results 1
 - TIF Results 2
 - TIF Results 3
 - TIF Results 4
 - TIF Name Line 1
 - TIF Name Line 2
 - TIF Street Address
 - TIF Foreign Address
 - TIF City
 - TIF State
 - TIF Zip Code
 - TIF IDRS Cycle
 - TIF Central Base
 - TIF Pending Address Flag

- TIF Bod CD
 - TIF BOC Client
 - TIF Disaster Victim
 - TIF Disaster End Date
 - TIF CLC
 - TIF Assignment Number
 - TIF ASFR SC CD
 - TIF IDRS SC CD for TIF Check
 - CAF Info
 - TIF 971 Date Codes
- Inventory Delivery System (IDS) Locator Services (LOSS) – ASFR receives address research data from Locator Services, a component of the IDS application and includes the following taxpayer information:
 - LOSS Service Center Code
 - LOSS TIN
 - LOSS TIN Type
 - LSS MFT Code
 - LSS Plan Number
 - LSS Tax Period
 - LSS Record Type
- Information Returns Processing (IRP) – ASFR receives record layout for the Major file from IRP Masterfile, which includes:
 - Major File
 - Major Record
 - Major Key
 - Major TIN
 - Major TIN Type
 - Major Tax Period
 - Name Control
 - Name Line
 - Secondary SSN
 - Wages Amount
 - Pension Annuity Amount
 - Interest Amount
 - Dividends Amount
 - Rents Royalties Amount
 - Fees Commissions
 - Agricultural Subsidy Amount
 - Distributive Share Amount
 - Medical Payment Amount
 - New Miscellaneous Income Amount
 - Patronage – Non Patronage Amount
 - Unemployment Compensation Amount
 - Fishing Income Amount
 - IRA Contributions
 - Gross Winnings Amount
 - Stocks Bond Amount
 - Additions to Tax
 - Taxable Amount
 - Total Income Delinquent Year

- Credit Balance Delinquent Year
 - Withhold and Excess FICA Amount
 - Total PPC Credits
 - Filing Status
 - Prior Year Exemptions
 - Taxpayer Age
 - Prior Year Amount
 - Collection Potential Yield Score
 - Compliance CD
 - Selection CD
 - Number IRP Documents
 - Bankruptcy Indicator
 - W-4 Indicator
 - Case Sequential Number
 - Filing Extension Due Date
 - Allocated Tips
 - Blindness Indicator
 - Prior Year Return
 - Other IRP Income
 - Gross Unemployment
 - Early Withdrawal
 - Date of Birth
 - Gross SSA
 - BOD CLIENT CD Major
 - Barter Income Per IRP
 - Potential Tax Assessment
 - Balance Due
 - Adjusted Potential Tax Assessment
 - Adjusted Balance Due
 - Taxable Refund Credit Amount
 - Other Income Amount
 - Old Miscellaneous Income Amount
- ASFR also receives record layout for the Minor file from IRP Masterfile, which includes:
 - Minor Key
 - Minor TIN Period
 - Minor TIN
 - Minor Tin Type
 - Minor Period
 - Minor Sequence Number
 - Minor Name Control
 - Minor Name Line 1
 - Minor Name Line 2
 - Minor Street Address
 - Minor City
 - Minor State
 - Minor Zip
 - Minor Section TIN
 - Minor Document CD
 - Minor Amendment Document Code
 - Minor Performance History Code
 - Minor Paid by Name

- Minor Paid By Street Address
 - Minor Paid By City
 - Minor Paid by City
 - Minor Paid by State
 - Minor Paid by Zip
 - Minor Amounts Fields
 - Minor Direct Sales
 - Minor Late Document Indicator
- Business Performance Management System (BPMS) (Mistle Data Warehouse component) – The following taxpayer data is in the layout file in ASFR that is sent to the Mistle Data Warehouse, part of the BPMS application:
 - Mistle Receipt Received
 - Receipt Date Month
 - Receipt Date Day
 - Receipt Date Year
 - Week Ending Date Month
 - Week Ending Date Day
 - Week Ending Date Year
 - Prior Week Inventory
 - New Receipts
 - Year to Date New Receipts
 - Current Week End Inventory
 - Week 30 day Letter Issued
 - Year to Date 30 day Letter Issued
 - Week Record Holding Letters Included
 - Year to Date Record Holding Letters Included
 - Week 90 day Letter Issued
 - Year to Date 90 day Letter Issued
 - Week TC 290 Asset Amount Issued
 - Year to Date TC 290 Asset Amount Issued
 - Week Property Asset Amount Net Tax Total
 - Year to Date Property Asset Amount Net Tax Total
 - Week Property Asset Amount Advance Module Total
 - Year to Date Property Asset Amount Advance Module Total
 - Week Actual Asset Amount Net Tax Total
 - Year to Date Actual Asset Amount Net Tax Total
 - Week Actual Asset Amount Advance Module Total
 - Year to Date Actual Asset Amount Advance Module Total
 - Year to Date Ovage 30 Day
 - Year to Date Ovage 90 Day
 - Year to Date Unstarted Inventory
 - Year to Date Unstarted Corporate Inventory
 - Year to Date Pre–closure Inventory
 - Status 109 Closure Details
 - Reassigned Closure Details
 - Workable Inventory
 - Non Workable Inventory
 - Pre–Closure Inventory
 - Post Closure Inventory

- Standardized IDRS Access (SIA) Tier II – The following refresh taxpayer data is received from SIA Tier II:
 - SIA File ID
 - SIA File Date
 - SIA File Time
 - SIA Header Length
 - SIA Header Record ID
 - SIA Header TIN
 - SIA Header File Source Code
 - SIA Header TIN Type
 - SIA Header Process ID
 - SIA ASFR Record ID
 - SIA ASFR Entity Response Code
 - SIA ASFR TIF Key TIN
 - SIA ASFR TIF Key Code
 - SIA ASFR TIF Key TIN Type
 - SIA ASFR Name Control
 - SIA ASFR Primary Locator Code
 - SIA ASFR Collection Locator Code
 - SIA ASFR TDI Code
 - SIA ASFR TDA Code
 - SIA ASFR BOD Code
 - SIA ASFR BOD Client Code
 - SIA ASFR Disaster Victim Code
 - SIA ASFR AIMS Code
 - SIA ASFR CAF Indicator
 - SIA ASFR Death Indicator
 - SIA ASFR Kita Indicator
 - SIA ASFR Military Combat Code
 - SIA ASFR Federal Employee Indicator
 - SIA ASFR Bankruptcy Code
 - SIA ASFR IRA Code
 - SIA ASFR Invalid SSN Refund Code
 - SIA ASFR IRS Employee Code
 - SIA ASFR TC 918 Indicator
 - SIA ASFR Scrambled SSN Code
 - SIA ASFR Military Operation Indicator
 - SIA ASFR Mail Fraud
 - SIA ASFR Minister Tax Exam
 - SIA ASFR Military Computer Cycle
 - SIA ASFR Primary Name
 - SIA ASFR Mailing Street Address
 - SIA ASFR Mailing City
 - SIA ASFR State Code
 - SIA ASFR Zip Code
 - SIA ASFR Foreign Country
 - SIA ASFR Last Address Change Cycle
 - SIA ASFR Name Line Spouse Code
 - SIA ASFR Spouse SSN
 - SIA ASFR Transaction Date
 - SIA ASFR Currency Action Date
 - SIA ASFR Currency Source Code

- SIA ASFR Currency Reason Code
- SIA ASFR Prior Action Date
- SIA ASFR Source Code
- SIA ASFR Prior Reason CD
- SIA ASFR Collection Locator Code
- SIA ASFR Assignment Number
- SIA ASFR Transaction Status Code
- SIA ASFR Un-postable Reason CD
- SIA ASFR Notice Code
- SIA ASFR Primary TDI Code
- SIA ASFR Compliance Code
- SIA ASFR TDI Case Code
- SIA ASFR Number IRP Documents
- SIA ASFR Open Delinquent Module Count
- SIA ASFR Home Telephone
- SIA ASFR Other Telephone
- SIA ASFR Entity Transaction Table Count
- SIA ASFR Entity Table Group Occurs 200 Times
- SIA ASFR Transaction Code
- SIA ASFR Transaction Status Code
- SIA ASFR Closing Code
- SIA Trailer Length
- SIA Trailer Record ID
- SIA Trailer SC Code
- SIA Trailer TIN
- SIA Trailer TIN Type
- SIA Trailer Extract Size
- SIA Trailer Response Code
- SIA Trailer Number of Records
- SIA Trailer Number of Tax Modules
- SIA Trailer Process Identification Group
- SIA ASFR Module Record Length
- SIA ASFR Module Received Identification
- SIA ASFR Master File Transaction (MFT) Code
- SIA ASFR Plan Number
- SIA ASFR Tax Period
- SIA ASFR Left Hand Freeze Group
- SIA ASFR Right Hand Freeze Group
- SIA ASFR Module Balance Amount
- SIA ASFR Filing Status Code
- SIA ASFR Delinquent Module
- SIA ASFR TDI Module Status
- SIA ASFR TDI Closure Type
- SIA ASFR TDI Closing Code
- SIA ASFR Module Memo Code
- SIA ASFR Criminal Investigation Code
- SIA ASFR Foreign Indicator Code
- SIA ASFR TDI Module Yield Score
- SIA ASFR TDI Module Copies Score
- SIA ASFR TIF 51 Taxpayer Status Code
- SIA ASFR Disaster Extension Due Date
- SIA ASFR Terrorist Attack Code

- SIA ASFR Disaster Start Date
- The following taxpayer information from ASFR is sent to SIA Tier II:
 - Service Center Code SIA
 - Process Identification SIA
 - Account Data SIA
 - TIN SIA
 - File Source code SIA
 - TIN Type SIA
 - MFT SIA
 - Plan Number SIA
 - Tax Period SIA
 - Request Type SIA
 - Status SIA
 - Request Details SIA

B. Employee:

- Employee name [first, middle initial (if present), last]
- Integrated Data Retrieval System (IDRS) Employee Identification Number (EIN).

C. Audit Trail Information:

- Password associated with the IDRS number.

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

A. IRS – ASFR receives information from a number of IRS applications including:

- Automated Under Reporter (AUR) – The following taxpayer data is in the layout for the bad-payer file that is input from AUR:
 - Bad-payer (BP) record
 - Bad-Payer EIN Period
 - BP Full Tax Period
 - BP Doc CD
 - BP Source CD
 - BP AUR Received Date
 - BP Entry Date
 - BP Error CD
 - BP Error Line 1
 - BP Error Line 2
 - BP Error Line 3
 - BP Error Line 4
 - BP Payer Name Line 1
 - BP Payer Name Line 2
 - BP Originator
 - BP TCC
 - BP Tax Year
 - BP Last Character
- Individual Data Retrieval System (IDRS) – ASFR receives the following identity record layout and taxpayer delinquency investigation (TDI) information from IDRS.
 - Taxpayer Record Key

- Taxpayer Identification Number (TIN)
- TIN Type
- Name
- Foreign Address
- Street Address
- City
- State
- Zip Code
- Home Telephone
- Other Telephone
- Old Street
- Old Zip
- Date Last Address Update
- Comment Indicator
- Reference Freeze Flag
- Language
- Cycle Last Address Update
- 6 month Counter
- Tax Period
- Name Control
- Status Priority
- Follow-up Date
- Status Code
- Current Cycle
- Secondary Social Security Number (SSN)
- Spouse SSN Validity
- History Code
- History Date
- Comments
- Assignment Numbers
- Notice Code
- Balance Amount
- Death Status
- Compliance
- IDRS Indicator
- TDI Case
- Assignment Code
- Quick Note
- Termination Flags
- Active Flag
- Vendor Flag
- Potential Tax Balance Date
- Tax Calculator Flag
- Joint Name Flag
- Foreign Address Indicator
- Control Base Sequential Number
- Federal Employee Indicator
- Disaster End Date
- Prior Status
- Prior Follow-up Date
- Pre Combat Status
- Tracking Movement

- Tracking Rerun
 - Tracking Late
 - Archive
 - Tracking Cycle
 - Tracking Status
 - Tracking Pending
 - Tracking Flag
- ASFR receives the freeze file layout, refund hold data from the Correspondence Letter System (CRX) a component of IDRS including:
 - Freeze Key
 - Freeze TIN
 - Freeze TIN Type
 - Freeze Name Control
 - Freeze All Released
 - Freeze 1 Year
 - Freeze 1 Amount
 - Freeze 1 Received Cycle
 - Freeze 1 Released Cycle
 - Freeze Year
 - Freeze Amount
 - Freeze Received Cycle
 - Freeze Released Cycle
 - Freeze Year 2
 - Freeze 2 Amount
 - Freeze 2 Received Cycle
 - Freeze 2 Released Cycle
 - Freeze Year 3
 - Freeze 3 Amount
 - Freeze 3 Received Cycle
 - Freeze 3 Released Cycle
 - Freeze Year 4
 - Freeze 4 Amount
 - Freeze 4 Received Cycle
 - Freeze 4 Released Cycle
 - Freeze Year 5
 - Freeze 5 Amount
 - Freeze 5 Received Cycle
 - Freeze 5 Released Cycle
 - Freeze ASFR 1 Year
 - Freeze ASFR 1 Status
 - Freeze ASFR 1 Issue CRX
 - Freeze ASFR 1 Total Balance Due
 - Freeze ASFR 1 Transfer Remaining
 - Freeze ASFR 1 Total Transferred
 - Freeze ASFR 2 Year
 - Freeze ASFR 2 Status
 - Freeze ASFR 2 Issue CRX
 - Freeze ASFR 2 Total Balance Due
 - Freeze ASFR 2 Transfer Remaining
 - Freeze ASFR 2 Total Transferred
 - Freeze ASFR 3 Year

- Freeze ASFR 3 Status
- Freeze ASFR 3 Issue CRX
- Freeze ASFR 3 Total Balance Due
- Freeze ASFR 3 Transfer Remaining
- Freeze ASFR 3 Total Transferred
- Freeze ASFR 4 Year
- Freeze ASFR 4 Status
- Freeze ASFR 4 Issue CRX
- Freeze ASFR 4 Total Balance Due
- Freeze ASFR 4 Transfer Remaining
- Freeze ASFR 4 Total Transferred
- Freeze ASFR 5 Year
- Freeze ASFR 5 Status
- Freeze ASFR 5 Issue CRX
- Freeze ASFR 5 Total Balance Due
- Freeze ASFR 5 Transfer Remaining
- Freeze ASFR 5 Total Transferred
- Freeze ASFR 6 Year
- Freeze ASFR 6 Status
- Freeze ASFR 6 Issue CRX
- Freeze ASFR 6 Total Balance Due
- Freeze ASFR 6 Transfer Remaining
- Freeze ASFR 6 Total Transferred
- Freeze Transfer Sub-cycle Year
- Freeze Transfer Sub-cycle Week
- Freeze reference indicator
- Freeze New Address Flag
- Freeze Process Flag
- Freeze Report Flag
- First Credit Transfer Amount
- First Credit Transfer ASFR Module
- First Credit Transfer Cycle
- Second Credit Transfer Amount
- Second Credit Transfer ASFR Module
- Second Credit Transfer Cycle
- Third Credit Transfer Amount
- Third Credit Transfer ASFR Module
- Third Credit Transfer Cycle
- Fourth Credit Transfer Amount
- Fourth Credit Transfer ASFR Module
- Fourth Credit Transfer Cycle
- Fifth Credit Transfer Amount
- Fifth Credit Transfer ASFR Module
- Fifth Credit Transfer Cycle
- Sixth Credit Transfer Amount
- Sixth Credit Transfer ASFR Module
- Sixth Credit Transfer Cycle
- Seventh Credit Transfer Amount
- Seventh Credit Transfer ASFR Module
- Seventh Credit Transfer Cycle
- Eighth Credit Transfer Amount
- Eighth Credit Transfer ASFR Module

- Eighth Credit Transfer Cycle
- Ninth Credit Transfer Amount
- Ninth Credit Transfer ASFR Module
- Ninth Credit Transfer Cycle
- Tenth Credit Transfer Amount
- Tenth Credit Transfer ASFR Module
- Tenth Credit Transfer Cycle
- Rest Credit Transfer Amount
- Rest Credit Transfer ASFR Module
- Rest Credit Transfer Cycle
- ASFR receives the TIF check processing layout, input from IDRS:
 - TIF TIN
 - TIF File Source
 - TIF TIN Type
 - TIF MFT
 - TIF Tax Period
 - TIF Name
 - TIF Request Date
 - TIF ASFR Status
 - TIF Account Owner
 - TIF Account Type
 - TIF Type Check
 - TIF Comp Date
 - TIF Results 1
 - TIF Results 2
 - TIF Results 3
 - TIF Results 4
 - TIF Name Line 1
 - TIF Name Line 2
 - TIF Street Address
 - TIF Foreign Address
 - TIF City
 - TIF State
 - TIF Zip Code
 - TIF IDRS Cycle
 - TIF Central Base
 - TIF Pending Address Flag
 - TIF Bod CD
 - TIF BOC Client
 - TIF Disaster Victim
 - TIF Disaster End Date
 - TIF CLC
 - TIF Assignment Number
 - TIF ASFR SC CD
 - TIF IDRS SC CD for TIF Check
 - CAF Info
 - TIF 971 Date Codes

- Inventory Delivery System (IDS) Locator Services (LOSS) – ASFR receives address research data from Locator Services, a component of the IDS application and includes the following taxpayer information:
 - LOSS Service Center Code
 - LOSS TIN
 - LOSS TIN Type
 - LSS MFT Code
 - LSS Plan Number
 - LSS Tax Period
 - LSS Record Type

- Information Returns Processing (IRP) – ASFR receives record layout for the Major file from IRP Masterfile, which includes:
 - Major File
 - Major Record
 - Major Key
 - Major TIN
 - Major TIN Type
 - Major Tax Period
 - Name Control
 - Name Line
 - Secondary SSN
 - Wages Amount
 - Pension Annuity Amount
 - Interest Amount
 - Dividends Amount
 - Rents Royalties Amount
 - Fees Commissions
 - Agricultural Subsidy Amount
 - Distributive Share Amount
 - Medical Payment Amount
 - New Miscellaneous Income Amount
 - Patronage – Non Patronage Amount
 - Unemployment Compensation Amount
 - Fishing Income Amount
 - IRA Contributions
 - Gross Winnings Amount
 - Stocks Bond Amount
 - Additions to Tax
 - Taxable Amount
 - Total Income Delinquent Year
 - Credit Balance Delinquent Year
 - Withhold and Excess FICA Amount
 - Total PPC Credits
 - Filing Status
 - Prior Year Exemptions
 - Taxpayer Age
 - Prior Year Amount
 - Collection Potential Yield Score
 - Compliance CD
 - Selection CD

- Number IRP Documents
 - Bankruptcy Indicator
 - W-4 Indicator
 - Case Sequential Number
 - Filing Extension Due Date
 - Allocated Tips
 - Blindness Indicator
 - Prior Year Return
 - Other IRP Income
 - Gross Unemployment
 - Early Withdrawal
 - Date of Birth
 - Gross SSA
 - BOD CLIENT CD Major
 - Barter Income Per IRP
 - Potential Tax Assessment
 - Balance Due
 - Adjusted Potential Tax Assessment
 - Adjusted Balance Due
 - Taxable Refund Credit Amount
 - Other Income Amount
 - Old Miscellaneous Income Amount
- ASFR also receives record layout for the Minor file from IRP Masterfile, which includes:
 - Minor Key
 - Minor TIN Period
 - Minor TIN
 - Minor Tin Type
 - Minor Period
 - Minor Sequence Number
 - Minor Name Control
 - Minor Name Line 1
 - Minor Name Line 2
 - Minor Street Address
 - Minor City
 - Minor State
 - Minor Zip
 - Minor Section TIN
 - Minor Document CD
 - Minor Amendment Document Code
 - Minor Performance History Code
 - Minor Paid by Name
 - Minor Paid By Street Address
 - Minor Paid By City
 - Minor Paid by City
 - Minor Paid by State
 - Minor Paid by Zip
 - Minor Amounts Fields
 - Minor Direct Sales
 - Minor Late Document Indicator

- Standardized IDRS Access Tier II – The following refresh taxpayer data is received from SIA Tier II:
 - SIA File ID
 - SIA File Date
 - SIA File Time
 - SIA Header Length
 - SIA Header Record ID
 - SIA Header TIN
 - SIA Header File Source Code
 - SIA Header TIN Type
 - SIA Header Process ID
 - SIA ASFR Record ID
 - SIA ASFR Entity Response Code
 - SIA ASFR TIF Key TIN
 - SIA ASFR TIF Key Code
 - SIA ASFR TIF Key TIN Type
 - SIA ASFR Name Control
 - SIA ASFR Primary Locator Code
 - SIA ASFR Collection Locator Code
 - SIA ASFR TDI Code
 - SIA ASFR TDA Code
 - SIA ASFR BOD Code
 - SIA ASFR BOD Client Code
 - SIA ASFR Disaster Victim Code
 - SIA ASFR AIMS Code
 - SIA ASFR CAF Indicator
 - SIA ASFR Death Indicator
 - SIA ASFR Kita Indicator
 - SIA ASFR Military Combat Code
 - SIA ASFR Federal Employee Indicator
 - SIA ASFR Bankruptcy Code
 - SIA ASFR IRA Code
 - SIA ASFR Invalid SSN Refund Code
 - SIA ASFR IRS Employee Code
 - SIA ASFR TC 918 Indicator
 - SIA ASFR Scrambled SSN Code
 - SIA ASFR Military Operation Indicator
 - SIA ASFR Mail Fraud
 - SIA ASFR Minister Tax Exam
 - SIA ASFR Military Computer Cycle
 - SIA ASFR Primary Name
 - SIA ASFR Mailing Street Address
 - SIA ASFR Mailing City
 - SIA ASFR State Code
 - SIA ASFR Zip Code
 - SIA ASFR Foreign Country
 - SIA ASFR Last Address Change Cycle
 - SIA ASFR Name Line Spouse Code
 - SIA ASFR Spouse SSN
 - SIA ASFR Transaction Date
 - SIA ASFR Currency Action Date
 - SIA ASFR Currency Source Code

- SIA ASFR Currency Reason Code
- SIA ASFR Prior Action Date
- SIA ASFR Source Code
- SIA ASFR Prior Reason CD
- SIA ASFR Collection Locator Code
- SIA ASFR Assignment Number
- SIA ASFR Transaction Status Code
- SIA ASFR Un-postable Reason CD
- SIA ASFR Notice Code
- SIA ASFR Primary TDI Code
- SIA ASFR Compliance Code
- SIA ASFR TDI Case Code
- SIA ASFR Number IRP Documents
- SIA ASFR Open Delinquent Module Count
- SIA ASFR Home Telephone
- SIA ASFR Other Telephone
- SIA ASFR Entity Transaction Table Count
- SIA ASFR Entity Table Group Occurs 200 Times
- SIA ASFR Transaction Code
- SIA ASFR Transaction Status Code
- SIA ASFR Closing Code
- SIA Trailer Length
- SIA Trailer Record ID
- SIA Trailer SC Code
- SIA Trailer TIN
- SIA Trailer TIN Type
- SIA Trailer Extract Size
- SIA Trailer Response Code
- SIA Trailer Number of Records
- SIA Trailer Number of Tax Modules
- SIA Trailer Process Identification Group
- SIA ASFR Module Record Length
- SIA ASFR Module Received Identification
- SIA ASFR Master File Transaction (MFT) Code
- SIA ASFR Plan Number
- SIA ASFR Tax Period
- SIA ASFR Left Hand Freeze Group
- SIA ASFR Right Hand Freeze Group
- SIA ASFR Module Balance Amount
- SIA ASFR Filing Status Code
- SIA ASFR Delinquent Module
- SIA ASFR TDI Module Status
- SIA ASFR TDI Closure Type
- SIA ASFR TDI Closing Code
- SIA ASFR Module Memo Code
- SIA ASFR Criminal Investigation Code
- SIA ASFR Foreign Indicator Code
- SIA ASFR TDI Module Yield Score
- SIA ASFR TDI Module Copies Score
- SIA ASFR TIF 51 Taxpayer Status Code
- SIA ASFR Disaster Extension Due Date
- SIA ASFR Terrorist Attack Code

- SIA ASFR Disaster Start Date

- B. Taxpayer – Information will be collected from taxpayers if the taxpayer responds with possible exemptions or credits not included on their tax return, or if the taxpayer files a tax return if one is not previously filed, providing all taxpayer information on their tax return. However, taxpayers do not directly provide information to the application. They provide this information in their tax forms.
- C. Employee – The employee provides their name and IDRS number on their Online Form 5081 (OL5081) to login to the application.

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

Yes. The purpose of this system is to gather tax information about individuals that have not filed tax returns, create the missing returns for them, and generate correspondence requesting the unfiled returns. Information that facilitates the computation of an accurate taxpayer return is needed to complete this task.

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

ASFR is a batch-processing application that performs complex computations and tax calculations enabling tax examiners to issue accurate notices and assessments based on IRP information and to resolve return delinquency cases on individual taxpayers. ASFR data is subjected to supervisory and management review and internal control audits in accordance with Office of Management and Budget (OMB) Circular A-123, Internal Control Reviews. ASFR relies on information obtained from other IRS applications for accuracy, timeliness, and completeness. The taxpayer is asked to provide updates and corrections if he or she feels it is in error.

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.

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

Data retrieval within the ASFR system is permitted through approved use of the "query" or "search" command within the applications. Data access is limited to those IRS employees previously granted access to ASFR via the IRS OL5081 system.

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

Yes, data is retrievable by TIN; TIN and Tax Year; Status; Status and Follow-up Date; Name Control and Cycle; Status Code and Priority.

Access to the Data

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

Role: User

Permission: View, write, and modify case information.

Role: Analyst

Permission: View, write, and modify case information, and move cases in and out of restricted statuses.

Role: Database Coordinator

Permission: Reviews user access and audit logs within the application.

Role: Manager

Permission: View, write, and modify case information, and move cases in and out of restricted statuses. Access system reports to aid in workload management.

Role: System Administrators (SA)

Permission: Full access to the operating system. Run programs, monitor log files to ensure programs are run, and maintain the hardware. No access to application data.

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

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user be added via the OL5081 system. Each employee must be granted access to ASFR in writing. Specific permissions (Read, Write, Modify, Delete, and Print) are defined via OL5081 and set (activated) by the Database Coordinator (DBC) prior to the employee being allowed operating system and ASFR access. A user's access to the data terminates when it is no longer required. The DBC oversees and reviews all user access.

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. ASFR receives the following taxpayer information from IRS applications:

- Automated Under Reporter (AUR) – The following taxpayer data is in the layout for the bad-payer file that is input from AUR:
 - Bad-payer (BP) record
 - Bad-Payer EIN Period
 - BP Full Tax Period
 - BP Doc CD
 - BP Source CD
 - BP AUR Received Date
 - BP Entry Date
 - BP Error CD
 - BP Error Line 1
 - BP Error Line 2
 - BP Error Line 3
 - BP Error Line 4
 - BP Payer Name Line 1
 - BP Payer Name Line 2
 - BP Originator
 - BP TCC
 - BP Tax Year
 - BP Last Character

- Correspondence Processing System (CPS) Part of MITS-31 GSS – The following taxpayer data is in the 1902 file that is generated by ASFR in the 30 day letter sent to taxpayers.
 - 1902 Record
 - TIN Period Key 1902
 - TIN 1902
 - TIN Type
 - Tax Year
 - Name Line 1902

- Name Line 2 1902
- Foreign Address 1902
- Street Address 1902
- City 1902
- State 1902
- Zip Code 1902
- Mail-out Date 1902
- Filing Status 1902
- Miscellaneous Income 1902
- IRA Income 1902
- Self-Employed 1902
- Taxable Unemployment Amount 1902
- Allocated Tips 1902
- Total Income 1902
- Exemptions 1902
- Total Standard Deductable 1902
- Age Blind Indicator 1902
- Taxable Income 1902
- Interest on Tax 1902
- Interest FICA Pension 1902
- Interest Delinquency Pension 1902
- Interest Delinquency FICA Pension 1902
- Interest Fail to Pay Pension 1902
- Total Interest 1902
- Interest Calculated to Date 1902
- Penalty Amount 1902
- Advance Earn Income 1902
- Delinquent Pension 1902
- Tips Penalty 1902
- Fail to File Penalty 1902
- Fail to Pay Penalty 1902
- Total Penalties 1902
- Income Tax 1902
- IRS Early Withdrawal Pension 1902
- Total Tax 1902
- Total Prepaid Credits 1902
- Tax Balance Due 1902
- Total Liability 1902
- FICA Wages Paid 1902
- Withhold Excess FICA 1902
- Return Amount 1902
- Notice Body Indicator 1902
- Certified Mail Number 1902
- Appeal by Date 1902
- Taxable Income
- 30 Day Signature Code
- 90 Day Signature Code
- Wages Salaries 1902
- Taxable Interest 1902
- Dividends 1902
- Taxable Refund Credit 1902
- Alimony 1902

- Business Income 1902
 - Capital Gains 1902
 - Other Gains 1902
 - Pension Annuities 1902
 - Rents Royalties 1902
 - Farm Income 1902
 - Social Security 1902
 - Other Income 1902
 - Tax on IRA Retire 1902
 - Total Other Tax 1902
 - Age Deduction 1902
 - Blind Deduction 1902
 - Standard Deduction 1902
 - Unreported Tip 1902
 - Increase in FICA Tax 1902
 - Increase in Medicare 1902
 - Total FICA and Medicare 1902
 - IRA Income Subject to Pension 1902
 - IRA Income Number Pension 1902
- The following taxpayer data is in the 90 day data generated using input from IDRS and ASFR data:
 - 90 Day Record Key
 - 90 Day TIN
 - 90 Day TIN Type
 - 90 Day Tax Period
 - 90 Day Name
 - 90 Day Foreign Address
 - 90 Day Street Address
 - 90 Day City
 - 90 Day State
 - 90 Day Zip Code
 - 90 Day Dual Address
 - 90 Day Letter
 - 90 Day Person to Contact
 - 90 Day Beginning Hour
 - 90 Day Beginning Minute
 - 90 Day Beginning AM/PM
 - 90 Day End Hour
 - 90 Day End Minute
 - 90 Day End AM/PM
 - 90 Day Phone Area Code
 - 90 Day Phone Exchange
 - 90 Day Phone Number
 - 90 Day In Reply Refer to
 - 90 Day Street Address
 - 90 Day City/State/Zip
 - 90 Day Laser Signature Code
 - 90 Day Sign Name

- Individual Data Retrieval System (IDRS) – ASFR receives the following identity record layout and taxpayer delinquency investigation (TDI) information from IDRS.
 - Taxpayer Record Key
 - Taxpayer Identification Number (TIN)
 - TIN Type
 - Name
 - Foreign Address
 - Street Address
 - City
 - State
 - Zip Code
 - Home Telephone
 - Other Telephone
 - Old Street
 - Old Zip
 - Date Last Address Update
 - Comment Indicator
 - Reference Freeze Flag
 - Language
 - Cycle Last Address Update
 - 6 month Counter
 - Tax Period
 - Name Control
 - Status Priority
 - Follow-up Date
 - Status Code
 - Current Cycle
 - Secondary Social Security Number (SSN)
 - Spouse SSN Validity
 - History Code
 - History Date
 - Comments
 - Assignment Numbers
 - Notice Code
 - Balance Amount
 - Death Status
 - Compliance
 - IDRS Indicator
 - TDI Case
 - Assignment Code
 - Quick Note
 - Termination Flags
 - Active Flag
 - Vendor Flag
 - Potential Tax Balance Date
 - Tax Calculator Flag
 - Joint Name Flag
 - Foreign Address Indicator
 - Control Base Sequential Number
 - Federal Employee Indicator
 - Disaster End Date
 - Prior Status

- Prior Follow-up Date
 - Pre Combat Status
 - Tracking Movement
 - Tracking Rerun
 - Tracking Late
 - Archive
 - Tracking Cycle
 - Tracking Status
 - Tracking Pending
 - Tracking Flag
- ASFR receives the freeze file layout, refund hold data from the Correspondence Letter System (CRX) a component of IDRS including:
 - Freeze Key
 - Freeze TIN
 - Freeze TIN Type
 - Freeze Name Control
 - Freeze All Released
 - Freeze 1 Year
 - Freeze 1 Amount
 - Freeze 1 Received Cycle
 - Freeze 1 Released Cycle
 - Freeze Year
 - Freeze Amount
 - Freeze Received Cycle
 - Freeze Released Cycle
 - Freeze Year 2
 - Freeze 2 Amount
 - Freeze 2 Received Cycle
 - Freeze 2 Released Cycle
 - Freeze Year 3
 - Freeze 3 Amount
 - Freeze 3 Received Cycle
 - Freeze 3 Released Cycle
 - Freeze Year 4
 - Freeze 4 Amount
 - Freeze 4 Received Cycle
 - Freeze 4 Released Cycle
 - Freeze Year 5
 - Freeze 5 Amount
 - Freeze 5 Received Cycle
 - Freeze 5 Released Cycle
 - Freeze ASFR 1 Year
 - Freeze ASFR 1 Status
 - Freeze ASFR 1 Issue CRX
 - Freeze ASFR 1 Total Balance Due
 - Freeze ASFR 1 Transfer Remaining
 - Freeze ASFR 1 Total Transferred
 - Freeze ASFR 2 Year
 - Freeze ASFR 2 Status
 - Freeze ASFR 2 Issue CRX
 - Freeze ASFR 2 Total Balance Due

- Freeze ASFR 2 Transfer Remaining
- Freeze ASFR 2 Total Transferred
- Freeze ASFR 3 Year
- Freeze ASFR 3 Status
- Freeze ASFR 3 Issue CRX
- Freeze ASFR 3 Total Balance Due
- Freeze ASFR 3 Transfer Remaining
- Freeze ASFR 3 Total Transferred
- Freeze ASFR 4 Year
- Freeze ASFR 4 Status
- Freeze ASFR 4 Issue CRX
- Freeze ASFR 4 Total Balance Due
- Freeze ASFR 4 Transfer Remaining
- Freeze ASFR 4 Total Transferred
- Freeze ASFR 5 Year
- Freeze ASFR 5 Status
- Freeze ASFR 5 Issue CRX
- Freeze ASFR 5 Total Balance Due
- Freeze ASFR 5 Transfer Remaining
- Freeze ASFR 5 Total Transferred
- Freeze ASFR 6 Year
- Freeze ASFR 6 Status
- Freeze ASFR 6 Issue CRX
- Freeze ASFR 6 Total Balance Due
- Freeze ASFR 6 Transfer Remaining
- Freeze ASFR 6 Total Transferred
- Freeze Transfer Sub-cycle Year
- Freeze Transfer Sub-cycle Week
- Freeze reference indicator
- Freeze New Address Flag
- Freeze Process Flag
- Freeze Report Flag
- First Credit Transfer Amount
- First Credit Transfer ASFR Module
- First Credit Transfer Cycle
- Second Credit Transfer Amount
- Second Credit Transfer ASFR Module
- Second Credit Transfer Cycle
- Third Credit Transfer Amount
- Third Credit Transfer ASFR Module
- Third Credit Transfer Cycle
- Fourth Credit Transfer Amount
- Fourth Credit Transfer ASFR Module
- Fourth Credit Transfer Cycle
- Fifth Credit Transfer Amount
- Fifth Credit Transfer ASFR Module
- Fifth Credit Transfer Cycle
- Sixth Credit Transfer Amount
- Sixth Credit Transfer ASFR Module
- Sixth Credit Transfer Cycle
- Seventh Credit Transfer Amount
- Seventh Credit Transfer ASFR Module

- Seventh Credit Transfer Cycle
 - Eighth Credit Transfer Amount
 - Eighth Credit Transfer ASFR Module
 - Eighth Credit Transfer Cycle
 - Ninth Credit Transfer Amount
 - Ninth Credit Transfer ASFR Module
 - Ninth Credit Transfer Cycle
 - Tenth Credit Transfer Amount
 - Tenth Credit Transfer ASFR Module
 - Tenth Credit Transfer Cycle
 - Rest Credit Transfer Amount
 - Rest Credit Transfer ASFR Module
 - Rest Credit Transfer Cycle
- ASFR receives the TIF check processing layout, input from IDRS:
 - TIF TIN
 - TIF File Source
 - TIF TIN Type
 - TIF MFT
 - TIF Tax Period
 - TIF Name
 - TIF Request Date
 - TIF ASFR Status
 - TIF Account Owner
 - TIF Account Type
 - TIF Type Check
 - TIF Comp Date
 - TIF Results 1
 - TIF Results 2
 - TIF Results 3
 - TIF Results 4
 - TIF Name Line 1
 - TIF Name Line 2
 - TIF Street Address
 - TIF Foreign Address
 - TIF City
 - TIF State
 - TIF Zip Code
 - TIF IDRS Cycle
 - TIF Central Base
 - TIF Pending Address Flag
 - TIF Bod CD
 - TIF BOC Client
 - TIF Disaster Victim
 - TIF Disaster End Date
 - TIF CLC
 - TIF Assignment Number
 - TIF ASFR SC CD
 - TIF IDRS SC CD for TIF Check
 - CAF Info
 - TIF 971 Date Codes

- Inventory Delivery System (IDS) Locator Services (LOSS) – ASFR receives address research data from Locator Services, a component of the IDS application and includes the following taxpayer information:
 - LOSS Service Center Code
 - LOSS TIN
 - LOSS TIN Type
 - LSS MFT Code
 - LSS Plan Number
 - LSS Tax Period
 - LSS Record Type

- Information Returns Processing (IRP) – ASFR receives record layout for the Major file from IRP Masterfile, which includes:
 - Major File
 - Major Record
 - Major Key
 - Major TIN
 - Major TIN Type
 - Major Tax Period
 - Name Control
 - Name Line
 - Secondary SSN
 - Wages Amount
 - Pension Annuity Amount
 - Interest Amount
 - Dividends Amount
 - Rents Royalties Amount
 - Fees Commissions
 - Agricultural Subsidy Amount
 - Distributive Share Amount
 - Medical Payment Amount
 - New Miscellaneous Income Amount
 - Patronage – Non Patronage Amount
 - Unemployment Compensation Amount
 - Fishing Income Amount
 - IRA Contributions
 - Gross Winnings Amount
 - Stocks Bond Amount
 - Additions to Tax
 - Taxable Amount
 - Total Income Delinquent Year
 - Credit Balance Delinquent Year
 - Withhold and Excess FICA Amount
 - Total PPC Credits
 - Filing Status
 - Prior Year Exemptions
 - Taxpayer Age
 - Prior Year Amount
 - Collection Potential Yield Score
 - Compliance CD
 - Selection CD
 - Number IRP Documents

- Bankruptcy Indicator
 - W-4 Indicator
 - Case Sequential Number
 - Filing Extension Due Date
 - Allocated Tips
 - Blindness Indicator
 - Prior Year Return
 - Other IRP Income
 - Gross Unemployment
 - Early Withdrawal
 - Date of Birth
 - Gross SSA
 - BOD CLIENT CD Major
 - Barter Income Per IRP
 - Potential Tax Assessment
 - Balance Due
 - Adjusted Potential Tax Assessment
 - Adjusted Balance Due
 - Taxable Refund Credit Amount
 - Other Income Amount
 - Old Miscellaneous Income Amount
- ASFR also receives record layout for the Minor file from IRP Masterfile, which includes:
 - Minor Key
 - Minor TIN Period
 - Minor TIN
 - Minor Tin Type
 - Minor Period
 - Minor Sequence Number
 - Minor Name Control
 - Minor Name Line 1
 - Minor Name Line 2
 - Minor Street Address
 - Minor City
 - Minor State
 - Minor Zip
 - Minor Section TIN
 - Minor Document CD
 - Minor Amendment Document Code
 - Minor Performance History Code
 - Minor Paid by Name
 - Minor Paid By Street Address
 - Minor Paid By City
 - Minor Paid by City
 - Minor Paid by State
 - Minor Paid by Zip
 - Minor Amounts Fields
 - Minor Direct Sales
 - Minor Late Document Indicator

- Business Performance Management System (BPMS) (Mistle Data Warehouse component) – The following taxpayer data is in the layout file in ASFR that is sent to the Mistle Data Warehouse, part of the BPMS application:
 - Mistle Receipt Received
 - Receipt Date Month
 - Receipt Date Day
 - Receipt Date Year
 - Week Ending Date Month
 - Week Ending Date Day
 - Week Ending Date Year
 - Prior Week Inventory
 - New Receipts
 - Year to Date New Receipts
 - Current Week End Inventory
 - Week 30 day Letter Issued
 - Year to Date 30 day Letter Issued
 - Week Record Holding Letters Included
 - Year to Date Record Holding Letters Included
 - Week 90 day Letter Issued
 - Year to Date 90 day Letter Issued
 - Week TC 290 Asset Amount Issued
 - Year to Date TC 290 Asset Amount Issued
 - Week Property Asset Amount Net Tax Total
 - Year to Date Property Asset Amount Net Tax Total
 - Week Property Asset Amount Advance Module Total
 - Year to Date Property Asset Amount Advance Module Total
 - Week Actual Asset Amount Net Tax Total
 - Year to Date Actual Asset Amount Net Tax Total
 - Week Actual Asset Amount Advance Module Total
 - Year to Date Actual Asset Amount Advance Module Total
 - Year to Date Overage 30 Day
 - Year to Date Overage 90 Day
 - Year to Date Unstarted Inventory
 - Year to Date Unstarted Corporate Inventory
 - Year to Date Pre-closure Inventory
 - Status 109 Closure Details
 - Reassigned Closure Details
 - Workable Inventory
 - Non Workable Inventory
 - Pre-Closure Inventory
 - Post Closure Inventory

- Standardized IDRS Access Tier II (SIA Tier II) – The following refresh taxpayer data is received from SIA Tier II:
 - SIA File ID
 - SIA File Date
 - SIA File Time
 - SIA Header Length
 - SIA Header Record ID
 - SIA Header TIN
 - SIA Header File Source Code

- SIA Header TIN Type
- SIA Header Process ID
- SIA ASFR Record ID
- SIA ASFR Entity Response Code
- SIA ASFR TIF Key TIN
- SIA ASFR TIF Key Code
- SIA ASFR TIF Key TIN Type
- SIA ASFR Name Control
- SIA ASFR Primary Locator Code
- SIA ASFR Collection Locator Code
- SIA ASFR TDI Code
- SIA ASFR TDA Code
- SIA ASFR BOD Code
- SIA ASFR BOD Client Code
- SIA ASFR Disaster Victim Code
- SIA ASFR AIMS Code
- SIA ASFR CAF Indicator
- SIA ASFR Death Indicator
- SIA ASFR Kita Indicator
- SIA ASFR Military Combat Code
- SIA ASFR Federal Employee Indicator
- SIA ASFR Bankruptcy Code
- SIA ASFR IRA Code
- SIA ASFR Invalid SSN Refund Code
- SIA ASFR IRS Employee Code
- SIA ASFR TC 918 Indicator
- SIA ASFR Scrambled SSN Code
- SIA ASFR Military Operation Indicator
- SIA ASFR Mail Fraud
- SIA ASFR Minister Tax Exam
- SIA ASFR Military Computer Cycle
- SIA ASFR Primary Name
- SIA ASFR Mailing Street Address
- SIA ASFR Mailing City
- SIA ASFR State Code
- SIA ASFR Zip Code
- SIA ASFR Foreign Country
- SIA ASFR Last Address Change Cycle
- SIA ASFR Name Line Spouse Code
- SIA ASFR Spouse SSN
- SIA ASFR Transaction Date
- SIA ASFR Currency Action Date
- SIA ASFR Currency Source Code
- SIA ASFR Currency Reason Code
- SIA ASFR Prior Action Date
- SIA ASFR Source Code
- SIA ASFR Prior Reason CD
- SIA ASFR Collection Locator Code
- SIA ASFR Assignment Number
- SIA ASFR Transaction Status Code
- SIA ASFR Un-postable Reason CD
- SIA ASFR Notice Code

- SIA ASFR Primary TDI Code
 - SIA ASFR Compliance Code
 - SIA ASFR TDI Case Code
 - SIA ASFR Number IRP Documents
 - SIA ASFR Open Delinquent Module Count
 - SIA ASFR Home Telephone
 - SIA ASFR Other Telephone
 - SIA ASFR Entity Transaction Table Count
 - SIA ASFR Entity Table Group Occurs 200 Times
 - SIA ASFR Transaction Code
 - SIA ASFR Transaction Status Code
 - SIA ASFR Closing Code
 - SIA Trailer Length
 - SIA Trailer Record ID
 - SIA Trailer SC Code
 - SIA Trailer TIN
 - SIA Trailer TIN Type
 - SIA Trailer Extract Size
 - SIA Trailer Response Code
 - SIA Trailer Number of Records
 - SIA Trailer Number of Tax Modules
 - SIA Trailer Process Identification Group
 - SIA ASFR Module Record Length
 - SIA ASFR Module Received Identification
 - SIA ASFR Master File Transaction (MFT) Code
 - SIA ASFR Plan Number
 - SIA ASFR Tax Period
 - SIA ASFR Left Hand Freeze Group
 - SIA ASFR Right Hand Freeze Group
 - SIA ASFR Module Balance Amount
 - SIA ASFR Filing Status Code
 - SIA ASFR Delinquent Module
 - SIA ASFR TDI Module Status
 - SIA ASFR TDI Closure Type
 - SIA ASFR TDI Closing Code
 - SIA ASFR Module Memo Code
 - SIA ASFR Criminal Investigation Code
 - SIA ASFR Foreign Indicator Code
 - SIA ASFR TDI Module Yield Score
 - SIA ASFR TDI Module Copies Score
 - SIA ASFR TIF 51 Taxpayer Status Code
 - SIA ASFR Disaster Extension Due Date
 - SIA ASFR Terrorist Attack Code
 - SIA ASFR Disaster Start Date
- The following taxpayer information from ASFR is sent to SIA Tier II:
 - Service Center Code SIA
 - Process Identification SIA
 - Account Data SIA
 - TIN SIA
 - File Source code SIA
 - TIN Type SIA

- MFT SIA
- Plan Number SIA
- Tax Period SIA
- Request Type SIA
- Status SIA
- Request Details SIA

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

Yes, the other IRS systems listed above have received an approved Security Certification and Privacy Impact Assessment.

Automated Under Reporter (AUR)

- Certification and Accreditation (C&A) – May 6, 2009, expires on May 6, 2012
- Privacy Impact Assessment (PIA) – February 27, 2009, expires on February 27, 2012

Correspondence Processing System (CPS) Part of Modernization and Information Technology Services (MITS)–31 (General Support Service) GSS

- Certification and Accreditation (C&A) – June 26, 2008, expires on June 26, 2011
- Privacy Impact Assessment (PIA) – March 23, 2010, expires on March 23, 2013

Integrated Data Retrieval System (IDRS)

- Certification and Accreditation (C&A) – May 1, 2008, expires on May 1, 2011.
- Privacy Impact Assessment (PIA) – December 3, 2007, expires on December 3, 2010.

Inventory Delivery System (IDS)

- Certification and Accreditation (C&A) – May 1, 2009, expires on May 1, 2012.
- Privacy Impact Assessment (PIA) – September 10, 2008, expires on September 10, 2011.

Information Returns Processing (IRP)

- Certification and Accreditation (C&A) – March 8, 2010, expires on March 8, 2013.
- Privacy Impact Assessment (PIA) – October 9, 2009, expires on October 9, 2012.

Business Performance Management System (BPMS)

- Certification and Accreditation (C&A) – February 19, 2008 expires on February 19, 2011.
- Privacy Impact Assessment (PIA) – January 24, 2008, expires on January 24, 2011.

Standardize IDRS Access Tier II (SIA Tier II)

- Certification and Accreditation (C&A) – October 5, 2009 expires on October 5, 2012.
- Privacy Impact Assessment (PIA) received on May 20, 2009, expires on May 20, 2012.

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

No, other agencies do not provide, receive, or share data in any form with ASFR.

Administrative Controls of Data

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

ASFR record keeping data and associated records are approved for destruction after 3 years under NARA Job No. N1–58–97–13, item 39, and published under IRM 1.15.35 Tax Administration Systems – Electronic, item 39. However, in reviewing ASFR recordkeeping practices for completion of this PIA, system owners and the IRS Records Office determined that a re–

evaluation is in order. SBSE and the Records Office will work together to validate and potentially update ASFR dispositions to better fit current data collection activities and maintenance needs.

Programs have been incorporated into the ASFR system, which are executed on a weekly basis to identify data that should be eliminated. As cases progress through ASFR, if the cases are closed and closing transactions are posted on IDRS, cases will be eliminated from ASFR. ASFR processes the "current" tax year and four prior tax years. For any case prior to the current and four prior tax years, ASFR posts a closing transaction on IDRS and then eliminates the case from ASFR after confirmation of the transaction posting.

ASFR's archive database has been active since 2005. At this time no data has been deleted.

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

No. ASFR 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.

Yes. This system receives cases from IDRS (Case Creation Analysis) to look for people who have not filed income tax returns and looks on associated IRP documentation for sufficient information to create a tax return for them. It then tries to locate the taxpayer to give them a chance to provide their return voluntarily. If they don't they are assessed from the information previously collected.

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.

Yes. ASFR will monitor (through the Audit Trail) the actions of User Groups as defined by ASFR. Also, an Employee Trace Program is run on ASFR, as deemed necessary by the Treasury Inspector General for Tax Administration (TIGTA) audits. The program is run to obtain data about specific employees. The development team sends instructions to the SA on how to run the program. The program requires a unique environment to run in (set up by the developers). ASFR protects data by assigning system attributes and resources to pre-defined user groups. The action of each user is monitored by the ASFR audit functions.

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

No. ASFR receives cases from IDRS based upon selection criteria in case creation. Once the case is received by ASFR, all cases are processed the same.

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

Yes. Letters are sent to the taxpayer to request unfiled return(s) and to inform the taxpayer that the Service will assess tax per the included proposed assessment if no return is filed. Letters also include contact information, including person to contact, time to contact and telephone number. After the first notice is sent to the taxpayer, they are given 30 days to respond before any action is taken. If no response is received from the first notice, a Statutory Notice of Deficiency is sent to inform taxpayers of their right to petition the Tax Court prior to Assessment by the Service. Both letters also include Appeal rights.

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

No. The ASFR application is not web-based.

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