

Error Resolution System (ERS) – Privacy Impact Assessment

PIA Approval Date – Oct. 17, 2011

System Overview:

Error Resolution System (ERS) provides for the correction of errors associated with taxpayer input submissions. As tax forms go through the paper or E-file process, they are validated by “Doc-Specific.” Doc-Specific is a calculation process and a component of Generalized Mainline Framework (GMF) that checks tax forms for errors. Errors can either be problems with the tax form, or errors in the information on the form. Once they are corrected, tax forms go back through GMF to respective Master Files (MF). If Doc-Specific detects an error on a form, then that form must be reviewed by a Tax Examiner.

Systems of Records Notice:

- IRS 22.054--Subsidiary Accounting Files
- IRS 22.060--Automated Non Master File
- IRS 22.062--Electronic Filing Records
- IRS 24.030--Customer Account Data Engine Individual Master File, Formerly Individual Master File (IMF)
- IRS 24.046--Customer Account Data Engine Business Master File, Formerly Business Master File (BMF)
- IRS 34.037--IRS Audit Trail and Security Records

Data in the System

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

A. Taxpayer – Taxpayer information stored within ERS includes all information listed on a taxpayer’s tax return, such as:

- Taxpayer Identification Number (TIN)
- Social Security Number (SSN)
- Name
- Address
- Date of Birth
- Place of Birth
- Sex
- Race

B. Employee:

- User Identification (ID) Number
- Name

C. Audit Trail Information – Audit trails are handled by Modernization & Information Technology Services – Enterprise Operations (MITS–EOps) administrators and are outside the scope of ERS. Personally identifiable information (PII) is not stored in audit trails.

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

- A. IRS – All data elements are obtained from the GMF via daily disk files. Taxpayer information stored within ERS includes all information listed on a taxpayer’s tax return, such as:
- TIN
 - SSN
 - Name
 - Address
 - Date of Birth
 - Place of Birth
 - Sex
 - Race
- B. Taxpayer – Data elements are not obtained directly from taxpayers. Income reporting information for processing tax returns and entity information from the taxpayers is obtained through GMF via daily disk files.
- C. Employee – Employee numbers are entered into ERS by a user’s manager for statistical analysis purposes only.

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

Yes. ERS require each data item for the business purpose of the system to: retrieve taxpayer information, process tax forms, and when necessary, to make corrections to tax forms.

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

Data is received from agent or via taxpayer submissions for current filing periods. As a result such data is considered timely and relevant. Taxpayer and miscellaneous data received from agents are processed and subjected to a number of validation procedures. These include:

1. Block–Out–of–Balance (BOB) Processing. Raw Accounting–block units (batches) which have not balanced are reviewed and corrected.
2. Raw Data Validation Processing. After validation of each document, post–validation status is determined and document is routed for appropriate processing. Validation includes Document Specific validation for each return, and additional TIN correction, entity validation, and revenue protection checks for F1040 returns.
3. Error and Reject Correction Processing and Revalidation. Documents determined to be in error or reject status and not on the separate ERS are corrected via GMF error/reject processing (Error and Reject paper registers). Corrected documents are revalidated and routed for appropriate processing. In addition to the Error and Reject registers, associated reports for all Master File systems processed by GMF (Business Master File (BMF), Individual Master File (IMF), Information Returns Processing Document Specific/IRP, and Individual Retirement Accounts File/Employee Plans Master File Document Specific) (IRAF/EPMF) are created.
4. IMF documents that are entered via Electronic Filing (ELF) and Modernized e–File (MeF) come through modified GMF processing on a daily basis.

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.

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

Data is retrieved by IRS personnel at the ECC–MEM and ECC–MTB Computing Centers, and/or Service Center personnel on an “as needed” basis. Data is retrieved using file searches and document retrieval actions and may include: SSN, name control, or Document Locator Number (DLN).

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

Yes. Data can be retrieved by a SSN, name control, or DLN.

Access to the Data

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

The ERS application does not have end users. It is supported by Modernization & Information Technology Services–Enterprise Operations (MITS–EOps) Database Administrators at Enterprise Computing Center in Martinsburg (ECC–MTB) and Enterprise Computing Center Memphis (ECC–MEM) who access its database using InfoConnect to administer the Common Business Oriented Language (COBOL) database area. IRS Tax Examiners also utilize ERS to perform their job functions; however they access ERS after they enter valid Integrated Data Retrieval System (IDRS) command codes and are authenticated by the Modernization & Information Technology Services 22 General Support System (MITS22 GSS) Security and Communication Platform (SACS). All users of ERS data come from IDRS. Also, IRS managers who have the ability to use command codes can access ERS data, but only through IDRS. Furthermore, developers only have access to the development environment, and not the data stored in the production environment.

Role: Database Administrators

Permission: Access to the ERS COBOL database area within the individual computing centers.

Note: Contractors do not have access to the application.

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

Access is determined by functional business needs. GMF is a framework that receives data via batch mode and outputs files to ERS. Managers authorize the ability of users to gain access to command codes.

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. The ERS application does not directly connect with applications internal to IRS. ERS obtains, sends, or shares data/information with the following IRS applications:

- DLY09 – DLY09 is an Integrated Data Retrieval System (IDRS) batch process that is executed daily at ECC–MEM and ECC–MTB on the UNISYS mainframes. File ERS0101 is created in ERS and used as input to the “RUN DLY09.” File ERS0101 contains Document Locator Numbers (DLN), Social Security Numbers (SSN), addresses, and other personal information.
- Fact of Filing (FOF) – FOF is a subsystem of IDRS. ERS sends a disk file from Run ERS06–ERS0603–ERS–TRANS–FILE to the FOF01 Run. This file contains names, addresses, and social security numbers.

- Electronic Tax Administration Research and Analysis System (ETARAS) – Daily runs are executed in ECC–MEM and ETARAS captures processing information from electronically filed returns for research and analysis. Returns include 1040s, 1041s, 1065s, 1120s, 940 and 941s. Processing information collected includes error codes, reject data, and software used to file the return.
- Generalized Mainline Framework (GMF) – Each day, ERS receives tax forms that are flagged in error from the GMF application, and sends the output back to GMF via a disk file. Both the ERS and GMF applications reside on the UNYSIS mainframe. The UNYSIS mainframe is responsible for facilitating the transaction between ERS and GMF.
- Notice Review Processing System (NRPS) NRPS is a subsystem of the Individual Master File (IMF). ERS sends notice indicators via magnetic disk to NRPS informing NRPS that a letter should be sent to a taxpayer, and the type of letter they should create.
- Service Center Control File Processing (SCCF) ERS transmits the status of specific returns to the SCCF application via a disk file through the Daily Taxpayer Information File (TIF) update.
- Tax Return Database (TRDB) – ERS transmits File ERS0101 daily to the TRDB application via a disk file. File ERS0101 details what processing occurred, along with the associated fields that were changed. The run is executed daily in ECC–MEM and ECC–MTB on the UNYSIS computer, and is transferred to an IBM computing run for TRDB via the Network Data Mover (NDM). File ERS0101 contains DLNs, SSNs, names, addresses, and other personal information.

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

DLY09 – subsystem of Integrated Data Retrieval System (IDRS)

- Security Assessment & Authorization (SA&A) – March 10, 2009
- Privacy Impact Assessment (PIA) – July 12, 2011

Electronic Tax Administration Research and Analysis System (ETARAS)

- Security Assessment & Authorization (SA&A) – May 6, 2010
- Privacy Impact Assessment (PIA) – March 23, 2010

Fact of Filing (FOF) – subsystem of IDRS

- Security Assessment & Authorization (SA&A) – March 10, 2009
- Privacy Impact Assessment (PIA) – July 12, 2011

Generalized Mainline Framework (GMF)

- Security Assessment & Authorization (SA&A) – February 18, 2009
- Privacy Impact Assessment (PIA) – July 6, 2011

Notice Review Processing System (NRPS) – a subsystem of the Individual Master File (IMF).

- Security Assessment & Authorization (SA&A) – March 8, 2010
- Privacy Impact Assessment (PIA) – November 10, 2009

Service Center Control File Processing (SCCF)

- Security Assessment & Authorization (SA&A) – May 21, 2009

- Privacy Impact Assessment (PIA) – March 18, 2009

Tax Return Data Base (TRDB)

- Security Assessment & Authorization (SA&A) – March 10, 2010
- Privacy Impact Assessment (PIA) – December 11, 2009

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 this system.

Administrative Controls of Data

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

ERS master data files are approved for destruction when 1 year old or when no longer needed for administrative, legal, audit or other operational purposes (Job No. N1-58-97-13), as published under IRM 1.15.35 Records Control Schedule for Tax Administration Systems (Electronic), Item 16. The Computing Centers (ECC-MTB and ECC-MEM) are responsible for erasing tapes or deleting files at the end of the retention periods.

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

No. This system 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. ERS is not designed to identify, track, locate, or monitor individuals.

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. ERS does not provide the capability to monitor individuals or groups.

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

No. The purpose of the system is to provide for the correction of errors associated with taxpayer input submissions.

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

Not applicable. ERS does not impact due process rights of taxpayers/employees.

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

Not applicable. ERS is not a web-based application.

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