

## Standard IDRS Access (SIA) Tier II — Privacy Impact Assessment

PIA Approval Date: May 20, 2009

### **System Overview**

The Standardized Integrated Data Retrieval System (IDRS) Access Tier II (SIA Tier II) system is used by Current Processing Environment (CPE) and Modernized systems to retrieve IDRS data and to update IDRS and Unisys Master File data. Many projects external to the Unisys systems use SIA Tier II to retrieve taxpayer data, specifically taxpayer identification numbers (TIN), for delivery to either end users of their systems or analysis programs. Requests are made in the form of either a download request for data or as an upload request to IDRS. In addition, these systems external to Unisys systems update IDRS by systemically generating transactions to SIA Tier II.

### **Systems of Records Notice (SORN):**

- Treasury/IRS 24.030 – Individual Master File
- Treasury/IRS 24.046 – Business Master File
- Treasury/IRS 24.070 – Debtor Master File
- Treasury/IRS 26.009 – Lien Files
- Treasury/IRS 26.012 – Offer in Compromise File
- Treasury/IRS 26.019 – Taxpayer Delinquent Account Files
- 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 — Taxpayer Identification Number (TIN)/ Social Security Number (SSN) Employer Identification Number (EIN). The TIN is a personal identifier which is part of a unique key used to identify input and output of SIA Tier II data. This personal identifier cannot be eliminated or minimized by using another personal identifier.
- B. Audit Trail Information — SIA Tier II's batch process creates an audit trail within the system for all the files FTP'd to other platforms. There are also audit trails for all files processed by the application, which reflects the file processed data and time of processing, and the number of records (input/output). An audit trail is also kept for every transaction processed that fails. SIA Tier II maintains an error audit log of the transaction.

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

- A. IRS — The SIA Tier II application accepts data requests and updates requests which may include TINs, from the following IRS applications: ACS, ALS, AOIC, ASFR, ICS, TDA, A6020b, and NDS. The data uploads include but is not limited to the following types of data: Service Center Codes, Process Identification, Tax Identifier Number (TINs)/ Social Security Number(SSN) Employer Identification Number (EIN), File Source Codes, TIN Type, Master File Transaction Code, Plan Number for Employee, Tax Periods, Name, Address, Telephone Number, Request Types, Status and Transaction Data.

Additionally, SIA Tier II requests data from IDRS, which includes Name Control, TINs, Service Center Module Balance Amounts, and Tax Period. This data subsequently gets loaded in the OIC

database. A comprehensive list of all SIA Tier II elements are provided in the SIA Data Interface (SDI) Request Format, SDI data request for ALS, Upload Transactions Processed by SIA, SIA 30-40 Records, and SDI Upload Record Layouts documents

B. Taxpayer — SIA Tier II does not accept data directly from Taxpayers. The TIN is a personal identifier which is part of a unique key used to identify input and output of SIA Tier II data. This personal identifier cannot be eliminated or minimized by using another personal identifier.

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

Yes. Data elements extracted from IDRS are predefined data elements required by SIA processing to validate IDRS update requests or predefined elements to service ASFR TIF refresh request.

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

SIA uses only data from IDRS. This data has been validated prior to being added to IDRS database. Timeliness of data is taken care of by the proper scheduling when SIA Tier I batch extract applications are run. Data extracts sent to SIA Tier II applications occur after all daily/weekly updates to IDRS are completed. Data refresh requests may be made as needed. It is the responsibility of the Tier 1 systems to verify the data for accuracy, timeliness, and completeness.

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

No. There are no other data sources.

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

There are no end users of the SIA Tier II application. An end user from another “host” system cannot retrieve SIA Tier II data.

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

Yes, the SSN is a personal identifier which is part of a unique key used to identify and match the customer applications extracts and updates have been accurately completed. This personal identifier cannot be eliminated or minimized by using another personal identifier. SIA is a standardized method of accessing, receiving and updating Current Processing Environment (CPE) system data. SIA Tier 2 processing handles the formatting of IDRS data extract requests and IDRS update requests from customer applications. SIA Tier II does not have any end users so data can not be retrieved within the application itself by a user. An end user from some other “host” system can not retrieve SIA Tier II data either.

**Access to the Data**

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

There are no end users who can log in directly to SIA Tier II. SIA Tier II processing is a systemic batch process with no end user interaction. Also, contractors do not have access to SIA Tier II.

**Roles: System Administrator**

**Permissions:** All normal permissions of a system administrator which gives them the ability to change/modify configure settings and look at audit capabilities. The SAs for the SIA Tier II application are IRS employees.

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

The SIA Tier II application does not control who gets access to the extracted data. The System Administrator logs into the root level to perform their duties. System Administrator access is determined by the management and an OL-5081 is initiated and approved.

## 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.

- **Integrated Data Retrieval System (IDRS)** — After transactions are validated by SIA Tier II processing, they are sent to IDRS where they are stored on the IDRS TIF database so they are available for all systems and users that access IDRS for information. The actual updated transactions are stored on the IDRS TIF database not on the AOIC database. A part of IDRS, Taxpayer Delinquency Account (TDA), sends updated transactions to SIA Tier II via FTP. Transactions received are validated and sent back to IDRS for further processing. This data from IDRS includes Name Control, TINs, Service Center Module Balance Amounts, and Tax Period. This data subsequently gets loaded in the OIC database.
- **Automated Collection System (ACS)** — ACS is a CPE system that FTPs updated transactions to SIA Tier II in a file to process. This data includes: Service Center Codes, Three Digit Process IDs, TINs, File Source Number, TIN Types, Master File Transaction Codes, Plan Numbers, Tax Periods, Request Types, Status, and Transaction Data. Transactions and data requests received are validated and FTP'd to IDRS for further processing.
- **Automated Lien System (ALS)** — ALS is a CPE system that FTPs data requests and updated transactions to SIA Tier II in a file to process. These data requests and transactions include the following data: Service Center Codes, Three Digit Process IDs, TINs, File Source Number, TIN Types, Master File Transaction Codes, Plan Numbers, Tax Periods, Request Types, Status, Transaction Data, and Compute to Date Transactions and data requests received are validated and FTP'd to IDRS for further processing. SIA Tier II extracts TIF data from IDRS and makes it available for ALS to transfer back to the ALS system. This data includes TINs and Tax Periods.
- **Automated Offer In Compromise (AOIC)** — AOIC resides on the same platform as SIA Tier II. SIA Tier II processing uses the AOIC Tier II database as a temporary storage area to hold only select data elements that SIA Tier II uses to validate transactions received from various projects. This data includes Name Controls, TINs, Service Center Module Balance Amounts, and Tax Periods. The actual updated transactions are not stored on the AOIC database. Transactions received are validated and FTP'd to IDRS for processing. Each day, SIA Tier II processing removes temporarily stored data from the AOIC data based that is no longer needed.
- **Automated Substitute For Return (ASFR)** — ASFR is a CPE system that FTPs data requests and updated transactions to SIA Tier II in a file to process. This data includes: Service Center Codes, Three Digit Process IDs, TINs, File Source Numbers, TIN Types, Master File Transaction Codes, Plan Numbers, Tax Periods, Request Types, Status, and Transaction Data. Transactions and data requests received are validated and FTP'd to IDRS for further processing. SIA Tier II extracts TIF data from IDRS and makes it available for ASFR to transfer back to the ASFR system. This data also includes Taxpayer Name and Address information, Cross Reference TIN information, Taxpayer Telephone numbers, and Tax module balance amounts.
- **Integrated Collection System (ICS)** — ICS is a CPE system that FTPs updated transactions to SIA Tier II in a file to process. This transaction data includes: Service Center Codes, Three Digit Process IDs, TINs, File Source Numbers, TIN Types, Master File Transaction Codes,

Plan Numbers, Tax Periods, Request Types, Status, and Transaction Data. Transactions received are validated and FTP'd to IDRS for further processing.

- **Automated 6020(b) (A6020b)** — A6020b is a CPE system that sends updated transactions to SIA Tier II via FTP. This transaction data includes: Service Center Codes, Three Digit Process IDs, TINs, File Source Numbers, TIN types, Master File Transaction Codes, Plan Numbers, Tax Periods, Request Types, Status, and Transaction Data. Transactions received are validated and FTP'd to IDRS for further processing.
- **Notice Delivery System (NDS)** — NDS is a CPE system that FTPs updated transactions to SIA Tier II in a file to process. This transaction data includes: Service Center Codes, Three Digit Process IDs, TINs, File Source Numbers, TIN types, Master File Transaction Codes, Plan Numbers, Tax Periods, Request Types, Status, and Transaction Data. Transactions received are validated and FTP'd to IDRS for further processing.

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

- **IDRS** – Authority to Operate (ATO) on 3/10/2009, Privacy Impact Assessment (PIA) on 10/2008
- **ACS** – ATO on 5/30/2007, PIA on 5/18/2006
- **ALS** – ATO on 3/24/2008, PIA on 12/20/2007
- **AOIC** – ATO on 6/13/2007 (currently undergoing Certification and Accreditation (C&A), PIA on 3/10/2009
- **ASFR** – ATO on 6/19/2008, PIA on 2/6/2008
- **ICS** – ATO on 6/19/2008, PIA on 2/29/2008
- **A6020(b)** – ATO on 7/30/2007, PIA on 4/6/2006
- **NDS** – ATO on 6/19/2008, PIA on 8/3/2007

**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 from SIA Tier II system directly.

**Administrative Controls of Data**

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

The SIA Tier II application deletes all files once they reach the predefined retention period of one month, as specified by Internal Revenue Manual 10.8.1 - *Information Technology (IT) Security, Policy and Guidance*. Data is deleted from the database on a daily bases once the data is no longer needed to validate a transaction. Files are retained by SIA for a sufficient period of time to allow transactions to post to IDRS and Master File and time for the business to verify all transactions have been applied to IDRS and Master File. This retention also provides sufficient time for a rapid recovery in case of an application problem, a system problem or disaster problem. IDRS is a non-record keeping system used by the Internal Revenue Service. In the determination of the Servicewide Records Officer, IRS Records and Information Management Program, data contained in the Integrated Data Retrieval System is non-record and therefore not subject to disposition and records retention requirements codified in 36 CFR Chapter XII.

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

No. Although SIA Tier II is converting its database from Informix to Oracle, SIA will not use technology in a new way,

**15. Will this system be used to identify or locate individuals or groups?**

No. The SIA Tier II application cannot identify any individuals or groups.

**16. Will this system provide the capability to monitor individuals or groups?**

No. The SIA Tier II application cannot monitor individuals or groups.

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

No. Use of the system cannot allow IRS 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. The data in the SIA Tier II application is in unreadable format and can only be read from the requesting host application.

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

Not applicable. SIA Tier II is not web-based and does not have end users.

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