

Date of Approval: 06/06/2024
Questionnaire Number: 1175

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Business Master File Identity Check

Acronym:

BMFIC

Business Unit

Taxpayer Services

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

Business Master File Identity Check (BMFIC) is part of the Return Integrity and Compliance Services (RICS) under the purview of the Director of RICS, Wage and Investment (W&I). BMFIC is designed to keep track of responses from the businesses and/or the owner of the businesses along with letters 5263C and 6042C. BMFIC is used to manage RICS Business Identity Theft and Entity Fabrication inventory. The system is used to track case processing of inventory, including case determinations made. Depending upon taxpayer responses, tax examiners will update the BMFIC accordingly and adjust the account on Integrated Data Retrieval System (IDRS) to complete case processing

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

The selections and referrals received from various data sources contain SBU/PII which includes EINs and SSNs. The EINs are necessary to research business accounts in IDRS and make required account adjustments. The results of using both to retrieve data in BMFIC and IDRS provides the ability to resolve cases.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Centralized Authorization File (CAF)

Document Locator Number (DLN)

Email Address

Employer Identification Number

Employment Information

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Non-Tax Proprietary data

Official Use Only (OUO) or Limited Office Use (LOU)

Online Identifiers

Other

Preparer Taxpayer Identification Number (PTIN)

Professional License Number

Social Security Number (including masked or last four digits)

Tax ID Number

Telephone Numbers

Vehicle Identification Number (VIN)

Please explain the other type(s) of PII that this project uses.

Business Owner Date of Death, Business Name Control

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

Web based Application/ Database

1.35 Is there a data dictionary for this system?

Yes

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The PII maintained in the BMFIC database is provided directly from existing IRS systems and approved programs. Input of the data received from taxpayers can be manually entered into the BMFIC database. Assignment of BMFIC to tax examiners is manually entered by administrators/managers/clerk. Accuracy and completeness of data is inherited from the existing IRS systems or from taxpayers.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

5851

1.7 What are the changes and why?

PCLIA 5851 expired.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

Not Applicable

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Already in Production

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

Not Applicable

2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

No

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

The Wage and Investment (W&I) Risk Committee

3.1 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

No

3.7 Describe the business process allowing an individual to access or correct their information.

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 United States Code.

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS Owned and Operated

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Users Read and Write

Managers Read and Write

Sys. Administrators Administrator

Developers Read and write

Contractor Sys. Admin- Administrator- Background Invest level Moderate

Contractor Developers- Read and Write- Background Invest level Moderate

4.51 How many records in the system are attributable to IRS Employees? Enter “Under 50,000”, “50,000 to 100,000”, “More than 100,000” or “Not Applicable”.
More than 100,000

4.52 How many records in the system are attributable to contractors? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not Applicable”.
Not Applicable

4.53 How many records in the system are attributable to members of the public? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not Applicable”.
Over 10,000

4.54 If records are attributable to a category not mentioned above in 4.51 through 4.53, please identify the category and the number of corresponding records to the nearest 10,000. If none, enter "Not Applicable".
Not Applicable

4.6 How is access to SBU/PII determined and by whom?
To obtain access to the BMFIC database, all prospective users must adhere to the RICS permissions portal process. The permission portal is used for controlling access, managing (create, modify, disable, delete) user accounts, and providing administrative rights to users. All requests are handled by the RICS Administrators and stored for auditing purposes. Additionally, all users are authenticated against the Active Directory validating their Standard Employee Identifier Number (SEID). All access requests must be authorized by the user’s manager based on a user’s position and need-to-know basis. Then the request must be approved at the BMFIC administrator level. All application administrator access requests must be authorized by the user’s manager as well as a BMFIC administrator and system administrator. All approved database accounts will be logged. Access permissions are automatically configured to the database server after all approvals are received.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?
Not Applicable

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.
No

5.2 Does this system use or plan to use SBU data in a non-production environment?
No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Return Review Program (RRP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually input to the database

Interface Type

IRS Systems, file, or database

Agency Name

Dependent Database (DDB)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually input to the database

Interface Type

IRS Systems, file, or database

Agency Name

SPLUNK

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System (IDRS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually input onto the database

Interface Type

Other Organization

Agency Name

Information Sharing Analysis Center (ISAC)

Incoming/Outgoing

Outgoing (Sending)

Taxpayer First Act IDTTTF ISAC Information Sharing MOU

Transfer Method

Secure Data Transfer (SDT)

Interface Type

IRS Systems, file, or database

Agency Name

Electronic Fraud Detection System (EFDS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manually input onto the database

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

Records pertaining to individuals in compliance projects and programs, and records used to consider.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches.

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Notice of Action for Entry on Master File or equivalent forms

What is the GRS/RCS Item Number?

RCS 29 ITEM 95

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item.

Notice of Action for Entry on Master File or equivalent forms. (Job

No. NC1-58- 82-9, Item 95) AUTHORIZED DISPOSITION

Retire to Records Center 1 year after end of processing year.

Destroy 5 years after the case is closed.

What is the disposition schedule?

Retire to Records Center 1 year after end of processing year.

Destroy 5 years after the case is closed.

Data Locations

What type of site is this?

System

What is the name of the System?

Business Master File Identity Check, BMFIC

What is the sensitivity of the System?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<http://mtb0120ppricwb3.ds.irsnet.gov/BMFIC/>

Please provide a brief description of the System.

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What are the incoming connections to this System?

Web interface connects to SQL backend.