Date of Approval: **March 24, 2022**

PIA ID Number: **6719**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

International Business Machine Engineering Lifecycle, ELM

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym, and milestone of the most recent PCLIA?

Rational Collaborative Lifecycle Management, Rational CLM

What is the approval date of the most recent PCLIA?

2/12/2019

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

Yes

What were those changes?

Vendor changed name of tool and its subcomponents as follows: IBM Rational Collaborative Lifecycle Management to IBM Engineering Lifecycle Management. IBM Rational Quality Manager to IBM Engineering Test Management, IBM Rational Team Concert to IBM Engineering Work Management, IBM Doors Next Generation to IBM Engineering Requirements Management (Pending IRS upgrade).

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Rational Executive Oversight Team (EOT).

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e., system is currently operational)

Is this a Federal Information Security Management Act (FISMA) reportable system?

No

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

Engineering Lifecycle Management (ELM) is an International Business Machine (IBM) lifecycle development solution designed to help manage the flow of people, process, and information. ELM consists of three separate subcomponents that integrate with each other: Engineering Test Manager (ETM), Engineering Workflow Management (EWM) and Doors Next Generation (DNG). The Rational ELM solution addresses the traceability requirements. Sensitive but unclassified (SBU) Data housed in the ELM repositories will be used by specified test teams to conduct acceptability testing on Internal revenue Service (IRS) tax system software.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e., last 4 digits, etc.)?

Yes

What types of tax identification numbers (TIN) apply to this system?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

When there is no reasonable alternative means for meeting business requirements

Law enforcement and intelligence purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

Without Masterfile data (SSNs) to conduct acceptability testing, the Enterprise System Testing organization cannot validate the software used to run the tax system. Because of this critical need, use of SSNs have been authorized by the Associate Chief Information Officer (ACIO).

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

The Office of Management and Budget memorandum M-17-12 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The Rational Engineering Lifecycle Management requires the use of SSN's because currently there is no other identifier that can be used to uniquely identify a taxpayer. SSNs are permissible from the Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Other Taxpayer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?

Yes

Specify the PII Elements:

Mailing address
Financial Account Numbers
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Official Use Only (OUO) or Limited Official Use (LOU)   Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Are there other types of SBU/PII used in the system?

No

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

Live data, which consist of SSNs, Mailing Address, Bank Routing Numbers, and Tax Account Information, is needed to provide a reliable testing effort. Without accurate data to conduct testing we cannot validate the software used to run the tax system. We have limited the use of live data only to what is relevant. Only ELM users that are on a live data waiver (LDW) would have access to the information.

How is the SBU/PII verified for accuracy, timeliness, and completion?

The accuracy of the information in ELM is verified by Master File. Master File receives quarterly updates from the Social Security Administration (SSA) to assist in verifying individual SSNs.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 36.003   General Personnel and Payroll Records

IRS 24.030   Customer Account Data Engine Individual Master File

IRS 24.046   Customer Account Data Engine Business Master File

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

   Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

   The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

   No

Why not?

   The information on Master File is collected while carrying out the Internal Revenue laws of the United States; an individual cannot decline providing the information.

How does the system or business process ensure 'due process' regarding information access, correction, and redress?

   Due process is provided at the point of collection of the information, this information is obtained through the processing of federal tax returns. Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum. IRS policy allows individual taxpayers whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and operated; IRS owned, contractor operated; contractor owned and operated).

> IRS Owned and Operated

The following people have access to the system with the specified rights:

IRS Employees

> Users: Read Write
>
> Managers: Read Write
>
> System Administrators: Administrator
>
> Developers: Read Write

IRS Contractor Employees

> Contractor Users: Read Write
>
> Contractor System Administrators: Administrator
>
> Contractor Developers: Read Write

How is access to SBU/PII determined and by whom?

> Access to ELM is granted by Enterprise Operation's Rational Infrastructure Section (RIS) via submission of Business Entitlement Access Request System (BEARS). BEARS, provides the user with an account (but not access to any of the ELM repositories (project areas)). For access to a specific ELM repository (project area), the user must submit a request to the project's PM and the PM sends an email request to the three tool Process Owner's support mailboxes; Enterprise System Testing (EST), Requirements Engineering Program Office (REPO) and Applications Development (AD), requesting access to a specific ELM project area(s) and the role to be provided in each of the three tools that make up ELM (ETM, EWM, DNG/Engineering Requirements Management (ERM)). Users with access to restricted ELM repositories must be listed on the projects Live Data Waiver (LDW). The names listed on LDW are referenced against users listed in the restricted ELM repository, also against BEARS user information. The project manages the LDW and ELM user access. The review is constant and exceeds the quarterly requirement.

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

Records are maintained in accordance with General Records Schedule (GRS)3.1, item 011 published in IRS Document 12829.

SA&A OR ASCA

Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

Access is granted and tracked via Online 5081 system which is transitioning over to the Bears system. The system is used to grant access, password management.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

This is a Commercial Off the Shelf (COTs) project.

SBU DATA USE

Does this system use, or plan to use SBU Data in Testing?

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

3/16/2022

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

Identify the number of individual records in the system for each category:

IRS Employees: Not Applicable

Contractors: Not Applicable

Members of the Public: Under 100,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax, or Privacy Act consent?

No