PIA Approval Date – Sept. 24, 2008

<u>**System Overview**</u>
The Business Master File Case Creation Nonfiler Identification Process (BMF CCNIP) is an application that creates an integrated approach to creating nonfiler cases for business taxpayers similar to the process currently used for individual taxpayers. BMF CCNIP will provides access to data sources for Workload Identification, identifying cases for delivery to employees, as well as provide integrated filing compliance performance and management tools.

<u>**Systems of Records Notice (SORN):**</u>

- IRS 24.046--Customer Account Data Engine Business Master File
- IRS 34.037--IRS Audit Trail and Security Records System

<u>**Data in the System**</u>

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

A. Taxpayer – The following types of taxpayer data are stored in BMF CCNIP:
- Taxpayer Identification Numbers (TIN)
- Tax Period
- Master File Tax (MFT) code
- Filing Requirements
- Prepayments
- All nonfiler data
- All Business Master File (BMF) and Employee Plans Master File (EPMF) account data
- All BMF and EPMF entity data
- All returns data

B. Audit Trail Information (including employee log–in info):
- Type of event
- Source of event
- Time of event
- Date of event
- User accountable for event

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

A. Taxpayer – All data is compiled from existing data in IRS files. BMF CCNIP reads data from Integrated Production Model (IPM).

3. Is each data item required for the business purpose of the system? Explain.
Yes. The data items are required to identify business nonfilers and select them for the return delinquency notice process.

4. How will each data item be verified for accuracy, timeliness, and completeness?
There is a check with IPM to ensure the data has been updated. Then, internally, a utility that verifies the data has been updated.

5. Is there another source for the data? Explain how that source is or is not used.
Yes. IPM provides BMF CCNIP with read–only access to the following data sources via the IPM database:
- Business Master File Database (BMF–DB) – contains Business Master File Entities and Tax Modules.
- Combined Annual Wage Reporting (CAWR) – a repository of wage–related documents received from the Social Security Administration (SSA)
- Employee Plan Master File Database (EPMF DB) – data related to employee plans
- Information Returns Master File (IRMF) – repository of electronic Information Returns documents maintained by tax year and document type
- Payer Master File (PMF) – Repository of certain payer documents extracted from the IRMF

6. Generally, how will data be retrieved by the user?
All users will access BMF CCNIP via the IRS Employee User Portal (EUP). Once users are logged into BMF CCNIP, an interface will allow them to access the data.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
No. The data is not retrievable by a personal identifier.

Access to the Data

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

> **Role:** SB/SE Case Creation Analyst
> **Permission:** Will have access to all screens and all updatable fields within both User Interfaces (UI). They will have access to all canned reports. Within Business Object (BO), they will have access to all data elements used to derive BO click and drop reports. Note: BO reports do not contain any sensitive data.

> **Role:** TEGE Case Creation Analyst
> **Permission:** Will have access to both UIs. However, they will only have the ability to update fields in screens that are EPMF and EOMF specific. They will have access to all canned reports that contain EPMF and EOMF data elements. Within BO, they will have access to all EOMF and EPMF data elements used to derive BO click and drop reports.

> **Role:** Manager
> **Permission:** Will have access to the BO UI, and will have the ability to view all reports regardless of MFT or campus assignment. They will also have access to all data elements used to derive BO click and drop reports.

9. How is access to the data by a user determined and by whom?
Management will determine the access to data by users based on a need to know. However, user access is required to be granted access through the OL5081 process and the user's manager must

sign for the user's access. Role based access is in place that has to be approved by management. Contractors will not have access to BMF CCNIP.

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.
IPM provides data to the system. BMF and EPMF are recipients of the output data.

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

Integrated Production Model (IPM)
- Certification & Accreditation (C&A) – November, 9, 2007, expires November 9, 2010
- Privacy Impact Assessment (PIA) – February 16, 2007

Business Master File (BMF)
- Certification & Accreditation (C&A) – completed June 14, 2007, expires June 14, 2010
- Privacy Impact Assessment (PIA) – June 10, 2007

Employee Plans Master File System (EPMF)
- Certification & Accreditation (C&A) – completed February 1, 2006, expires February 1, 2009
- Privacy Impact Assessment (PIA) – January 23, 2006

12. Will other agencies provide, receive, or share data in any form with this system?
No other agencies will 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?
This system will retain and dispose of its data according to IRM 1.15.31. Records will be destroyed after 1 year and must be archived after 5 years. Utilities are run to systemically purge any data retained at the expiration of the application retention period.

14. Will this system use technology in a new way?
No. BMF CCNIP 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. BMF CCNIP will not be used to identify or locate individuals or groups. It is used to determine the nonfiler status of businesses and not individual taxpayers.

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. BMF CCNIP will not provide the capability to monitor individuals or groups. It is used to determine the nonfiler status of businesses and not individual taxpayers.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. BMF CCNIP use of this system does not allow the IRS to treat taxpayers, employees, or others differently. It neither ensures equitable treatment nor provides opportunities for disparate treatment of taxpayers, groups, individuals or employees.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?
Not applicable. BMF CCNIP does not make determinations.

19. If the system is web–based, does it use persistent cookies or other tracking devices to identify web visitors?
This is not public facing web-based application.

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