**SS-8 Integrated Case Processing System (SS8ICP) – Privacy Impact Assessment**

**PIA Approval Date – March 12, 2009**

## System Overview

SS-8 Integrated Case Processing System (SS8ICP) is an Internal Revenue Service (IRS) Non-Major or Other Application residing on Windows 2000 servers housed at the Andover Campus Domain Modernization & Information Technology Services-30 (MITS-30) General Support System (GSS). SS8ICP serves as an application for tracking requests by the public for determinations of employment status or clarification of wage issues for Federal employment tax purposes. The system also serves as an online work environment for preparing case histories, documents, reports, and responses for each case. SS8ICP is an information resource site for field personnel looking for information on specific taxpayers, and for referrals for employment tax audit cases.

## Systems of Records Notice (SORN):

- 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 – The data stored in SS8ICP contains taxpayer identification number (TIN), name, address, and employment information.

   B. Employee – Employee name and badge number.

   C. Audit Trail Information – Login and logoff time, cases pulled, case ID number, case development documentation, and end result.

   D. Other – Documents associated with case development (i.e., case notes/activity records).

**2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.**
   A. IRS – TIN, taxpayer name, address, and employment data is compared to the data in Integrated Data Retrieval System (IDRS). SS8ICP users can manually update SS8ICP with the data obtained from IDRS. There is no interconnection between IDRS and SS8ICP.

   B. Taxpayer – Taxpayers complete the
      SS-8 Form and provide additional information through phone contact and responses to mail inquiries. Other case information comes from the examiners working the case. The data stored in SS8ICP contains TIN, name, address, and employment information.

   C. Employee – Employee name and badge number.

**3. Is each data item required for the business purpose of the system? Explain.**
Yes. The SS8ICP database helps determine who owes employment taxes and requires the data to make that determination.

**4. How will each data item be verified for accuracy, timeliness, and completeness?**
SS8ICP managers manually verify the reports to ensure accuracy, timeliness and completeness of each data item on a weekly basis. An embedded quality review process also takes place at the Service Center.

**5. Is there another source for the data? Explain how that source is or is not used.**
No. There is not another source for the data.

**6. Generally, how will data be retrieved by the user?**
Users retrieve the data by queries using case ID number, TIN or name.

**7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?**
Yes. Users retrieve the data by case ID number, TIN or name.

**Access to the Data**

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

> **Role:** SS8 Manager
> **Permissions:** Read, write, and modify for the following directories on the server: Apps SS8ICP Templates, Store, and Work.

> **Role:** SS8 Examiner
> **Permissions:** Read, write, and modify for the following directories on the server: Store, and Work.

> **Role:** SS8 Clerk
> **Permissions:** Read, write, and modify for the following directories on the server: Store, and Work.

> **Role:** SS8 Developer (one developer for database administration)
> **Permissions:** Read access only to print reports.

> **Role:** System Administrators
> **Permissions:** Modify the operating system parameters on the server.

> **Role:** Database Administrators
> **Permissions:** Read, write, and delete information within application database.

*Note: Contractors do not have access to SS8ICP.*

**9. How is access to the data by a user determined and by whom?**
Management determines which employees have access to SS8ICP and for what purposes. Employee access is determined by specific need to access taxpayer data to perform assigned duties. Online 5081 OL5081 is signed by the employee and the employee's manager. By signing this document the user and manager are accountable for any misuse of the system.

**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 following systems provide and/or receive and/or share data with SS8ICP:

- IPM – A scheduled job runs weekly on the SQL server to pull flat file (taxpayer data on closed cases) that is on SS8ICP and transfers it to a secure Integrated Production Model (IPM) server via Electronic File Transfer Utility (EFTU). Data shared includes taxpayer identifier information, results of the determination and tax years involved, area of referral for audit consideration, and date of determination.

- IDRS – SS8ICP users can manually update SS8ICP with the data obtained from IDRS. The data shared includes TIN, taxpayer name, address, and employment data. There is no interconnection between IDRS and SS8ICP.

**11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?**
Yes. The SS8ICP application shares information with the following application/systems, each of which has an approved Security Certification and Privacy Impact Assessment:

IPM
- Certification and Accreditation (C&A) /Authority to Operate (ATO) – September 12, 2008, expires September 12, 2011
- Privacy Impact Assessment (PIA) – April 28, 2008, expires on April 28, 2011

IDRS
- Certification and Accreditation (C&A) /Authority to Operate (ATO) – May 18, 2006, expires May 18, 2009
- Privacy Impact Assessment (PIA) – March 23, 2008, expires on March 23, 2009

**12. Will other agencies provide, receive, or share data in any form with this system?**
Treasury Inspector General for Tax Administration (TIGTA) and Government Accountability Office (GAO) are able to receive data for auditing purposes. No additional agencies provide, receive, or share data in any form with this application.

**Administrative Controls of Data**

**13. What are the procedures for eliminating the data at the end of the retention period?**
The procedures for eliminating the electronic data at the end of the retention period are found in Internal Revenue Manual (IRM) 1.15.2. Information ages off (is deleted from) the database at varying intervals, no less than 15 years. The Records Control Schedule for determinations found in 1.15.23.1.2 #61, C.

**14. Will this system use technology in a new way?**
No. The application does 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.**
Yes. Examiners can query data by occupation category, business industry, and location in order to determine trends.

**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.**
Yes. Tax examiners may alert field staff to cases that merit additional scrutiny. Taxpayers found to be related will be cross-referenced to facilitate this. Taxpayers in a specified field may be reviewed for worker misclassification trends. Only users designated as having a business need for the information through approval in the OL5081 system will have access to the data.

**17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.**
Yes. Tax examiners may alert field staff to cases that merit additional scrutiny.

**18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?**
Yes. Affected parties are notified by letter and given a chance for reconsideration.
SS-8 determinations are not considered an examination of a Federal tax return, and the appeal rights available in connection with an examination do not apply. However, if a taxpayer disagrees with a determination, they may request reconsideration.

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

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