Letter and Information Network User–Fee System (LINUS) – Privacy Impact Assessment

PIA Approval Date – Nov. 2, 2011

System Overview:
Letter and Information Network User–fee System (LINUS) identifies Exempt Organizations–Employee Plans (EP/EO) application receipts or other cases established by Cincinnati Sub–processing Center (CSPC) prior to the information rolling to the Employee Plans–Exempt Organizations Determination System (EDS). The information entered into LINUS from the applications include: Payment amount, if the User Fee was received, Document Locator Number (DLN), Entity information for the Plan Sponsor or Organization, Fee/Form Indicator, and the Power of Attorney data (POA).

Systems of Records Notice (SORN):
- IRS 50.222 --Tax Exempt/Government Entities (TE/GE) Case Management Records
- 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 information entered in LINUS contains information on the Exempt Organization or Employee Plan Sponsor:
   - Exempt Organization Name
   - Employee Plan Sponsor Name
   - Employee Plan Name
   - POA
   - Employer Identification Number (EIN)
   - Address
   - Refund amount
   - User fee records
   - Accounts payable data
   - Accounts receivable data
   - Due date

B. Employee
   - Standard Employee Identifier (SEID)
   - Tax Examiner (TE) number

C. Audit Trail Information – The User Fee record and every Refund record added to LINUS contains the TE Number.

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

A. LINUS obtains the following data from Modified Employee Plans/Exempt Organizations Determination System (MEDS):
   - Exempt Organization Name
   - Employee Plan Sponsor Name
   - Employee Plan Name
   - POA

- EIN
- Address
- Refund amount
- User fee records
- Accounts payable data
- Accounts receivable data
- Due date

B. LINUS obtains data from the taxpayer (application forms – 1023, 1024, 1025, 1026, 1028, 1128, 3115, 8821, 8718, 4461, 4461B, 5300, 5303, 5307, 5310, 2848, 6406, 9999, 8717, 8940, and 5316):
- Exempt Organization Name
- Employee Plan Sponsor Name
- Employee Plan Name
- POA
- EIN
- Address

C. Employees manually enter their TE number to access LINUS Refund and User Fee Modules.

3. Is each data item required for the business purpose of the system? Explain.
Yes, all information is essential because LINUS requires this information to record the user fee and generate acknowledgements. All data in LINUS is necessary for its business functions.

4. How will each data item be verified for accuracy, timeliness, and completeness?
LINUS limits user inputs for designated fields within the application. The valid syntax of the application inputs (e.g., character set, length, numerical range, acceptable values) are in place to ensure that inputs match specified definitions for format and content. For example, date fields are limited to date formats (e.g. MM/DD/YYYY). The application has a mechanism in place to check for accuracy, completeness, and validity. EIN numbers are entered into the system twice by LINUS users to ensure accuracy. The LINUS application provides built–in error handling functions that notify the user with a response corresponding to the user performed action. The user error messages generated by the application provide timely and useful information to users without revealing information that could be exploited by adversaries. The responses are contingent upon how the database administrator configured the application to accept/respond to inputs into the application. The application server uses an internal logging system for security issues or application–level errors and notifies the user(s) accordingly.

5. Is there another source for the data? Explain how that source is or is not used.
No, MEDS is the only system feeding data into LINUS.

6. Generally, how will data be retrieved by the user?
Users can access and save LINUS data using the LINUS client installed on their workstations. The LINUS client accesses data in the LINUS database via an Open Database Communication (ODBC) connection. Users extract data from the LINUS database.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?
Yes, users retrieve data using the Exempt Organization or Employee Plan Sponsor EIN. LINUS Research client users have the additional ability to find an EIN using the Exempt Organization or Employee Plan Sponsor name.

Access to the Data

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

      Role: Data Entry – User Fee
      Permission: Read, Write, Delete

      Role: Data Entry – Adjustments
      Permission: Read, Write, Delete

      Role: LINUS Administrator
      Permission: Read, Write, Delete

      Role: Research (Tax Examiners)
      Permission: Read

      Role: User Management
      Permission: Read, Write, Delete

Note: Contractors do not access the system.

9. How is access to the data by a user determined and by whom?
TE/GE management authorizes all accounts that are established, activated, modified, disabled, and removed via the Online (OL) 5081 process. Users are required to complete an OL5081, Information System User Registration/Change Request Form, which lists mandatory rules for users of IRS information and information systems. When a user has been approved for access to the application by his/her manager, the OL5081 system sends an email to the user, providing an approval notification. The user then logs into the OL5081 system, reads the Rules of Behavior, and provides an "electronic signature," acknowledging that he/she has read, understands, and agrees to abide by the Rules of Behavior. Only authorized users within IRS have access to information contained within LINUS. Any data removed from LINUS, such as reports, raw data, or digital media, is handled using established IRS policies. The role–based access groups defined within the SQL Server database enforces the most restrictive set of right/privileges or access needed by users to perform their tasks; thereby, enforcing least privilege. Users are only granted access to roles that are necessary to perform the tasks associated with their job.

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. TE/GE approved all LINUS connections to Modified Employee Plans/Exempt Organizations Determination System (MEDS) and Employee Plans–Exempt Organizations Determination System (EDS) and the business unit owners for all three applications fall within TE/GE. LINUS and MEDS share data via Linked Servers. LINUS sends data to EDS via Enterprise File Transfer Utility (EFTU). The data shared is application and user fee data.

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

Modified Employee Plans/Exempt Organizations Determination System (MEDS)
- Authority To Operate (ATO) – January 12, 2009
- Privacy Impact Assessment (PIA) – October 29, 2010

Employee Plans–Exempt Organizations Determination System (EDS)
- Authority to Operate (ATO) – August 21, 2009
- Privacy Impact Assessment (PIA) – May 29, 2009

12. Will other agencies provide, receive, or share data in any form with this system?
No. LINUS will not provide, receive, or share data with any other agency.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?
LINUS is unscheduled. A request for records disposition authority for LINUS and associated records is currently being drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), disposition instructions for LINUS inputs, system data, outputs, and system documentation will be published under IRM 1.15.24 Records Control Schedule for Tax Exempt and Government Entities, item number to be determined. A system administrator currently archives all data after 10 years, final disposition (approved disposal) to be determined. Once the data has been archived, there is limited access to the data by system owners and administrators.

14. Will this system use technology in a new way?
No. This system 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. The system will not be used to identify or locate individuals or groups.

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. LINUS does not have the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently?
No. LINUS does not allow the 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. LINUS does not deny individuals a refund or result in any negative determinations.

19. If the system is web–based, does it use persistent cookies or other tracking devices to identify web visitors?
Not Applicable. LINUS is not a web–based system.

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