Date of Approval: 12/09/2025
Questionnaire Number: 2536

Basic Information/Executive Summary

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

527 Political Action Committee Political Organization Filing and Disclosure Website

Acronym:

527PAC/POFD

Business Unit

Tax Exempt and Government Entities

Preparer

For Official Use Only

Subject Matter Expert

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Program Manager

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Designated Executive Representative

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Executive Sponsor

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

PAC/POFD is an IRS system, managed under the Tax Exempt/Government Entities (TE/GE) Business Unit. The purpose of PAC/POFD is to collect, validate and store information from IRS forms 8871, 8872, and 990. The functionality of this system is required by law to provide Political Organizations the ability to identify their status and report contributions and expenditures. Information collected from Political Organizations is required to be made available to the public. This system consists of two functionalities: front-end and back-end applications. POFD is the front-end application of this system, available to the public on the IRS.GOV website http://www.irs.gov/Charities-&-Non-Profits/Political-Organizations/Political-Organization-Filing-and-Disclosure). Political Organizations register for access to submit forms electronically (Initial

Form 8871 submission does not require login). All data submitted to POFD is validated and then sent to PAC. PAC is the back-end application of this system. The primary responsibilities of PAC is to store a secondary copy of the electronic filings; exchange certain data with Business Master File (BMF); allow the Entity Research Group to make changes to the existing electronic filings; add, delete and reset Political Organizations login accounts, and initiate the issuance of the Letter 3406SC which allows Political Organizations to file electronic Form 8872. PAC receives electronic forms from POFD. Paper forms 8872 and 990 are sent to the Entity Research Group where they are scanned and converted into Tagged Image File Format (TIFF). Western Development Center (WDC), receives the scan images, converts them to Portable Document Format (PDF) images, and transmits them to the PAC application. PAC provides all PDF forms along with indexing information back to POFD so that the information can be made available to the public.

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).
PAC and POFD transmit data using Secure File Transfer Protocol (SFTP). The data transfer uses the current Virtual Private Network (VPN) and Port 22 on the POFD FTP server. Forms 8871/8872/990 images and indexes are transferred from PAC to POFD. Logins are transferred from PAC to POFD. This is used by Political Organizations to log into POFD front-end application to file amended/final electronic 8871/8872. Corrections to electronic 8871/8872 are transferred from PAC to POFD. Form 8871 can be abbreviated or the full version. New electronic 8871/8872 submissions are picked up from POFD and transferred over to PAC by the PAC application. Miscellaneous control files are exchanged between systems to verify Checksums of files after transfers. The only data that is exchanged that is not available to the public via the Search POFD routine is the login information.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.
Address
Email Address
Employer Identification Number
Federal Tax Information (FTI)
Internet Protocol Address (IP Address)

Name
Other
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)

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

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?
No

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

3 What Tier designation has been applied to your system? (Number)
2

4 Is this a new system?
No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?
Yes

4.11 What is the previous PCLIA number?
1339

4.12 What is the previous PCLIA title (system name)?
Political Organization Filing and Disclosure and 527 Political Action Committee

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)
Updating PCLIA in response to the recent FISMA-25 annual security testing deficiency identified. The PCLIA is being corrected to include collecting IP address, SEID, and Device ID.

5 Is this system considered a child system/application to another (parent) system?
    No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.
    Execution

7 Is this a change resulting from the OneSDLC process?
    No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.
    Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.
    PAC 210006 POFD 210859

10 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?
    Yes

11 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 and 14110?
    No

12 Does this system use cloud computing?
    No

13 Does this system/application interact with the public?
    Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?
    Yes

13.11 Please upload the approved DIRA report using the Attachments button. Select "Yes" to indicate that you have or will upload the signed DIRA form.
Yes

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?
Applicants must access the IRS.gov website to submit the POFD application.
Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United State Code (USC).

13.3 If the individual was not notified of the following items prior to the collection of information, why not? 1) Authority to collect the information 2) If the collection is mandatory or voluntary 3) The purpose for which their information will be used 4) Who the information will be shared with 5) The effects, if any, if they don't provide the requested information.
Applicants must access the IRS.gov website to submit the POFD application.
Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United State Code (USC).

14 Describe the business process allowing an individual to access or correct their information. (Due Process)
Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United State Code (USC).

15 Is this system owned and/or operated by a contractor?
Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?
Yes

15.2 What PII/SBU data does the subcontractor(s) have access to?
Address, Email Address, Employer Identification Number, Federal Tax Information (FTI), Internet Protocol Address (IP Address), Name, Other, Social Security Number (including masked or last four digits), Standard Employee Identifier (SEID)

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)
Contractor Users - NO ACCESS
Contractor Managers - NO ACCESS
Contractor Sys Admin - READ and WRITE ACCESS - Background Investigation completed

Contractor Developers - READ AND WRITE ACCESS - Background
Investigation completed

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

527 PAC: THIS US GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!! Use of this system constitutes consent to monitoring, interception, recording. reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties. POFD: This U.S. Government system is for authorized use only! Use is consent to authorized monitoring, capturing, etc. & no rights to privacy

18 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".

50,000 to 100,000

19 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

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable".

More than 1,000,000

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

For PAC, the approximate number of internal users varies between two and five. For POFD, the number of external users is in the thousands. The table below identifies the component, interface, authentication type, user group, organization, and whether the interface is external or internal to the IRS. There are five types of users with access to PAC/POFD: - PAC Developers. The developer manages application code changes, performs maintenance, and processes form transmittals for PAC. The developers have access to DEV only when performing these functions. - POFD Developers. The developer manages application code changes, performs maintenance, and processes form transmittals for POFD. The developers have access to DEV only when performing these functions. - PAC Entity Research Group is responsible for the creation and management of Political Organization accounts and can make updates/changes to submitted forms. All PAC users have access to the application through the local IRS LAN or WAN. - POFD Filers. POFD filers are organizations who utilize the application to submit and update Forms 8871 and 8872. - POFD General Public. The public has view only access to forms. IRS utilizes the BEARS process to streamline the request

process for adding authorized IRS employees, vendors, and contractors, as users on IRS computer systems and applications. Users access the BEARS application via a web site on the IRS Intranet. The user enters their Standard Employee Identifier (SEID), which is crosschecked against identity data received from the authoritative source, HR Connect, via the IRS PDS Hub (Web Service). Approval for access to an IRS application is a multi-step process. Once the request has been approved, the user is notified via an e-mail of their logon ID and initial password, if any.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.
No

24 Explain any privacy and civil liberties risks related to privacy controls.
This PCLIA is being updated in response to the recent FISMA-25 annual security testing deficiency identified. The PCLIA is being corrected to include collecting IP address, SEID, and Device ID. Privacy control: AU-3(3) - PAC POFD is capturing PII elements beyond what has been identified in the approved PCLIA.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.
Yes

26 Describe this system's audit trail in detail. Provide supporting documents.
Auditable events are documented in the Internal Revenue Manual (IRM) 10.8.1. The IRM states that all IRS information systems capture and record the auditable events listed in the IRM based on their FIPS PUB 199 overall system security categorization. The application audits events as required by the IRM and automatically sends the log files to Security Audit and Analysis System (SAAS) daily. The audit trail will contain the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards.

27 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
Political Organization Filing & Disclosure (POFD)
Incoming/Outgoing
Both

Transfer Method
> Secure File Transfer Protocol (SFTP)

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
> Statistics of Income Distributed Processing System (SOI DPS)

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
> Secure File Transfer Protocol (SFTP)

Interface Type
> IRS Systems, file, or database

Agency Name
> Generalized Master File (GMF)

Incoming/Outgoing
> Outgoing (Sending)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> IRS Systems, file, or database

Agency Name
> Print Automation (PRINT)

Incoming/Outgoing
> Outgoing (Sending)

Transfer Method
> Electronic File Transfer Utility (EFTU)

Interface Type
> IRS Systems, file, or database

Agency Name
> Business Master File

Incoming/Outgoing
> Incoming (Receiving)

Transfer Method
    Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name
    IRS 42.001 - Examination Administrative Files
Describe the IRS use and relevance of this SORN.
    To document the examinations of tax returns or other
    determinations as to a taxpayer's tax liability; to document
    determinations whether to examine a taxpayer; and to analyze
    trends in taxpayer compliance.

SORN Number & Name
    IRS 00.001 - Correspondence Files and Correspondence Control
    Files
Describe the IRS use and relevance of this SORN.
    Correspondence concerning political filings & Letter 3406SC is
    received and sent with respect to matters under the jurisdiction of
    the IRS. Correspondence includes letters, telegrams, memoranda of
    telephone calls, email, and other forms of communication.
    Correspondence may be included in other systems of records
    described by specific notices.

SORN Number & Name
    IRS 34.037 - Audit Trail and Security Records
Describe the IRS use and relevance of this SORN.
    Records concerning the use of IRS computing equipment or other
    resources by employees, contractors, or other individuals to access
    IRS information; records concerning individuals whose
    information was accessed using IRS computing
    equipment/resources; records identifying what information
    accessed; records concerned the use of IRS computer equipment
    and other resources to send electronic communications.

SORN Number & Name
    IRS 24.046 - Customer Account Data Engine Business Master File
Describe the IRS use and relevance of this SORN.
    The PAC/POFD system maintain records of Form 8871/8872 and
    990 filings and sends transactions of filing to the Business Master
    File.

SORN Number & Name

> IRS 50.001 - Tax Exempt & Government Entities (TE/GE)
> Correspondence Control Records

Describe the IRS use and relevance of this SORN.

> Requesters of letter rulings and determination letters, and subjects
> of field office requests for technical advice and assistance and
> other correspondence, including correspondence associated with
> section 527 organizations.

Records Retention

What is the Record Schedule System?

> Record Control Schedule (RCS)

What is the retention series title?

> Political Action Committee/Political Organization Filing and
> Disclosure (PAC/POFD)

What is the GRS/RCS Item Number?

> RCS 24 Item 84

What type of Records is this for?

> Both (Paper and Electronic)

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

> Includes all applications that are stored on this system, and all
> documents that are made available to the public, such as the Form
> 8871 and 8872, and including the complete filing of all Political
> Organization Reports. PENDING DISPOSITION Note: System
> records descriptions/dispositions are pending final NARA
> approvals. This is a placeholder. The IRS Records Office and
> TEGE are working together to evaluate and update RCS 24 to
> better reflect current business practices and records maintenance
> needs, including the movement to more electronic-based
> recordkeeping systems. TEGE's use of 527 PAC/POFD and other
> electronic systems may result in updated disposition authorities for
> traditional TEGE-related records series. Paper-based retentions for
> recordkeeping copies of IR Forms 990, 8871 and 8872 are covered
> under Records Control Schedule (RCS) 29 for Submissions
> Processing Campus Records, item 66 (published in Document
> 12990). Records are disposed of in accordance with prescribed
> IRM Records Control Schedules and Law Enforcement Manual
> procedures. Media protection policy and procedures are formally
> documented in IRM 10.8.1 and IRM 1.15.2, Types of Records and
> Their Life Cycle. TEGE must develop a plan to purge 527
> PAC/POFD records eligible for destruction in accordance with IRS
> Records Management Requirements in IRMs 1.15.3 Disposing of
> Records and 1.15.6 Managing Electronic Records. TEGE and IRS

Records Office staff will coordinate the scheduling of any system records identified as unscheduled or in need of updated disposition approvals. Prior to the disposal or transfer of a system, sensitive data and software is removed/eliminated from the memory and external storage devices.

What is the disposition schedule?

Pending final approval from NARA.