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**A. SYSTEM DESCRIPTION**

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1. Enter the full name and acronym for the system, project, application and/or database. 990/AWS Public Data Set, 990/AWS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? No

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Next, enter the **date** of the most recent PIA. July 5, 2007.

Indicate which of the following changes occurred to require this update (check all that apply).

- No Addition of PII
- No Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- No New Access by IRS employees or Members of the Public
- No Addition of Commercial Data / Sources
- No New Interagency Use
- No Internal Flow or Collection

Were there other system changes not listed above?

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- No Domain Architecture/Milestone 2
- No Preliminary Design/Milestone 3
- No Detailed Design/Milestone 4A
- No System Development/Milestone 4B
- No System Deployment/Milestone 5
- No Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

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**A.1 General Business Purpose**

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5. 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.

The system's purpose is to publicly release pursuant to Internal Revenue Code (IRC) 6104, the redacted Form 990, Return of Organization Exempt from Income Tax, 990-EZ, Short Form Return

of Organization Exempt from Income Tax and 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, in a machine-readable format. All files are redacted of any 6103 non-disclosable information prior to submission to third party.

**B. PII DETAIL**

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes    On Primary            No    On Spouse            No    On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

- No    Social Security Number (SSN)
- Yes    Employer Identification Number (EIN)
- No    Individual Taxpayer Identification Number (ITIN)
- No    Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
- No    Practitioner Tax Identification Number (PTIN)

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

No elimination strategy is in place or planned. The EIN is a required component of the organization's annual filing and required to be publicly disclosed by IRC 6104.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
No	Phone Numbers	No	No	No
No	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. We receive information on an exempt organization's activities and finances as a component of its annual 990 filing. These are required components of the organization's annual filing and required to be publicly disclosed by IRC 6104.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

- Yes PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
- No SSN for tax returns and return information is Internal Revenue Code Section 6109
- No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
- No PII for personnel administration is 5 USC
- No PII about individuals for Bank Secrecy Act compliance 31 USC
- No Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

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## **B.1 BUSINESS NEEDS AND ACCURACY**

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7. 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.

These are redacted files which must be publicly disclosed pursuant to IRC 6104. The information is not seen as requiring protection at the point of public disclosure, but instead is meant to be widely distributed for the sake of transparency for this exempt organization sector.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

This data is not used by the IRS to make any adverse determination about an individual's rights, benefits and/or privileges. At the time of release all information in these filings are subject to IRC 6104 and we must therefore make any SBU/PII content available for public disclosure. This is a storage solution, not a system.

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## **C. PRIVACY ACT AND SYSTEM OF RECORDS**

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9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? No

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

No SORN Records found.

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#### D. RESPONSIBLE PARTIES

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10. Identify the individuals for the following system roles. ## Official Use Only

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#### E. INCOMING PII INTERFACES

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11. Does the system receive SBU/PII from other system or agencies? Yes

11a. If **yes**, does the system receive SBU/PII from IRS files and databases? No

11b. Does the system receive SBU/PII from other federal agency or agencies? No

11c. Does the system receive SBU/PII from State or local agencies? No

11d. Does the system receive SBU/PII from other sources? No

11e. Does the system receive SBU/PII from **Taxpayer** forms? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
990	Exempt Organization Information Return
990-EZ	Short Form Return of Organization Exempt from Income Tax
990-PF	Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? No

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#### F. PII SENT TO EXTERNAL ORGANIZATIONS

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12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? No

12b. Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? No

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? Yes

If **yes**, identify the other source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Public	Amazon Web Services Platform	No

Identify the authority and for what purpose? IRC 6104 is the authority; the purpose is for the transparency of the exempt organizations sector.

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## **G. PRIVACY SENSITIVE TECHNOLOGY**

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13. Does this system use social media channels? No
14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? No
15. Does the system use cloud computing? Yes
16. Does this system/application interact with the public? Yes
- 16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? No
- If **no**, when will the e-RA be conducted? 5/31/2018

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## **H. INDIVIDUAL NOTICE AND CONSENT**

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17. Was/is notice provided to the individual prior to collection of information? Yes
- 17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?  
These are annual return filings. Impacted organizations are notified both within their initial exemption and subsequent filing instructions of their responsibilities. Stakeholders are also made aware within the form instructions that the form is subject to public disclosure.
18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No
- 18b. If no, why not? Certain components of the 990 Form are required by regulations, depending upon the organization's size, type, etc.
19. How does the system or business process ensure due process regarding information access, correction and redress?  
Organizations always have the ability to file an amended return if an initial filing is incorrect or incomplete.

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**I. INFORMATION PROTECTION**

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

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

IRS Employees? Yes

<u>IRS Employees?</u>	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read-Only
Managers	Yes	Read-Only
Sys. Administrators	Yes	Read and Write
Developers	No	

Contractor Employees? Yes

<u>Contractor Employees?</u>	Yes/No	Access Level	Background Invest. Level
Contractor Users	Yes	Read-Only	
Contractor Managers	Yes	Read-Only	
Contractor Sys. Admin.	Yes	Administrator	
Contractor Developers	Yes	Read and Write	

21a. How is access to SBU/PII determined and by whom? There is no SBU/PII in this transaction, this is data which must be publicly disclosed pursuant to IRC 6104.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?

Not Applicable

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**I.1 RECORDS RETENTION SCHEDULE**

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22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

All records housed in the 990/AWS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives and Records Administration approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 24 for Tax Exempt and Government Entities, Item 39 Disclosure Records, and as coordinated with the IRS Records and Information Management Program and IRS Records Officer. Records retention on 990 filings are seven years. The agency holds the unredacted versions of the filings in-house as the authoritative federal records.

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**I.2 SA&A OR ECM-R**

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23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? No

23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? Yes

23.1 Describe in detail the system s audit trail. 990/AWS Public Data Set is monitored by the Business System Planning and Research, Applied Analytics and Statistics organizations along with business owners and, Information Technology using all available means including audit trails and real-time monitoring capabilities. There is no SBU/PII in this transaction, this is data which must be publicly disclosed pursuant to IRC 6104. 990/AWS Public Data Set is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

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**J. PRIVACY TESTING**

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24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. All files are redacted prior to submission to a third party. They are made compliant for IRC 6104 prior to this transaction. This simply involves file storage in a publicly accessible location.

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**K. SBU Data Use**

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25. Does this system use, or plan to use SBU Data in Testing? No

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**L. NUMBER AND CATEGORY OF PII RECORDS**

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

26a. IRS Employees: Not Applicable

26b. Contractors: Not Applicable

26c. Members of the Public: Not Applicable

26d. Other: Yes

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

Over 2,000,000 Form 990 filings of corporate tax-exempt entities.

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**M. CIVIL LIBERTIES**

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27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

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**N. ACCOUNTING OF DISCLOSURES**

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30. 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? Yes

If **yes**, 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? Contact Disclosure to determine if an accounting is required. Not Applicable

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**End of Report**

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