Date of Approval: August 30, 2018 PIA ID Number: **3559**

A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Compliance Data Warehouse, CDW

2. Is this a new system? No

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

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

Compliance Data Warehouse CDW PIA #1682

Next, enter the **date** of the most recent PIA. 03/18/2016

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

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

Were there other system changes not listed above? No

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
Yes	Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

A.1 General Business Purpose

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 Compliance Data Warehouse (CDW) is specifically designed to meet the unique needs of research analysts throughout the IRS, and to units within Department of Treasury. CDW captures data from multiple production systems, migrating the data to the CDW environment, and organizing the data in a way that is conducive to analysis. Besides delivering data, CDW also provides software tools and computing services to support research projects, analysis, and longitudinal studies.

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 Yes On Spouse Yes On Dependent

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

Yes Social Security Number (SSN)
Yes Employer Identification Number (EIN)
Yes Individual Taxpayer Identification Number (ITIN)
Yes Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
Yes 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).

The Office of Management and Budget memorandum M-17-12 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. CDW requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

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.

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

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

If **yes**, select the types of SBU

Selected	SBU Name	SBU Description
Yes	Agency Sensitive Information	Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission
No	Procurement sensitive data	Contract proposals, bids, etc.
Yes	Official Use Only (OUO) or Limited Official Use (LOU)	Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.
No	Proprietary data	Business information that does not belong to the IRS
No	Protected Information	Information which if modified, destroyed or disclosed in an unauthorized manner could cause: loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government
No	Physical Security Information	Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities
No	Criminal Investigation Information	Information concerning IRS criminal investigations or the agents conducting the investigations.

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6d. Are there other types of SBU/PII used in the system? No

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)
Yes	SSN for tax returns and return information is Internal Revenue Code Section 6109
Yes	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

B.1 BUSINESS NEEDS AND ACCURACY

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.

By default, masked taxpayer information is used for general use; there is a business need to link masked record information with real taxpayer information (e.g., SSNs); this business requirement is handled by additional authorization based on business need and additional approvals.

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

CDW databases seek to provide the data "as-is" from those source systems; no alteration is done to the data being received into CDW. The masking of PII/SBU data is handled by CDW's Database Administrators (DBAs), and the accuracy of that masking is verified during the database Extraction, Transformation, and Loading (ETL) processes.

C. PRIVACY ACT AND SYSTEM OF RECORDS

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? Yes

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

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

SORNS Number	SORNS Name
IRS 22.054	Subsidiary Accounting Files
IRS 22.060	Automated Non-Master File
IRS 22.062	Electronic Filing Records
IRS 24.030	Customer Account Data Engine Individual Master File
IRS 24.046	Customer Account Data Engine Business Master File
IRS 26.020	Taxpayer Delinquency Investigation Files
IRS 34.037	Audit Trail and Security Records System
IRS 42.008	Audit Information Management System
IRS 42.021	Compliance Programs and Projects Files

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

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

E. INCOMING PII INTERFACES

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? Yes

If **yes**, enter the files and databases.

System Name	Current PCLIA	Approval Date	SA&A?	Authorization Date
Employee Management Database (EMDB)	No		No	
Audit Information Management System (AIMS)	Yes	12/15/2015	No	
Automated Underreporter (AUR)	Yes	07/12/2015	No	
Business Master File (BMF)	Yes	04/24/2015	No	
Individual Masterfile (IMF)	Yes	02/28/2017	No	
Notice Delivery System (NDS)	Yes	05/27/2016	Yes	11/10/2017
National Research Program (NRP)	Yes	02/08/2017	Yes	11/12/2014
Automated Lien System (ALS)	Yes	11/16/2016	Yes	09/22/2018
Business Return Transaction File (BRTF)	Yes	03/08/2018	No	
Centralized Authorization File (CAF)	No		No	
Collection Information (COLL)	Yes	12/15/2015	No	
Correspondence Imaging System (CIS)	Yes	10/09/2015	No	
Dependent Database (DDB)	Yes	07/22/2015	No	
Earned Income Tax Credit (EITC)	Yes	02/28/2017	No	
Electronic Federal Payment Posting System (EFPPS)	Yes	05/04/2018	No	
Electronic Federal Detection System (EFDS)	Yes	01/10/2018	No	
Electronic Tax Administration Marketing Database (ETA MDB)	Yes	12/15/2015	No	
Electronic Tax Administration Research and Analysis System	Yes	12/15/2015	No	
Enforcement Revenue Information System (ERIS)	Yes	02/08/2018	No	
Exam Returns Control System (ERCS)	Yes	02/07/2017	No	
Examination Operational Automation Database (EOAD)	Yes	09/22/2015	No	
Foreign Account Tax Compliance Act (FATCA)	Yes	06/16/2017	No	
Individual Returns Transaction File (IRTF)	Yes	02/28/2017	No	
Information Returns Database (IRDB)	Yes	05/03/2018	Yes	09/01/2018
Integrated Customer Communication Environment (ICCE)	No		No	
National Account Profile (NAP)	Yes	03/21/2017	No	
Payer Master File (PMF)	Yes	03/09/2017	Yes	12/04/2015
Reporting Agent File (RAF)	No		No	
Return Preparers and Providers (RRP)	Yes	10/06/2017	Yes	06/23/2017
Modernized eFile (MeF)	Yes	02/23/2016	Yes	11/09/2015
Excise Files Information Retrieval System (ExFIRS)	Yes	01/13/2017	Yes	03/28/2018
Account Receivable Dollar Inventory (ARDI)	Yes	02/24/2017	Yes	12/05/2012
Affordable Care Act (ACA)	Yes	08/28/2015	No	

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

If **yes**, for each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA)/Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
Environmental Protection Agency (EPA)	electronic	Yes
Social Security Administration (SSA)	electronic	Yes

11c. Does the system receive SBU/PII from State or local agencies? Yes

If **yes**, for each state and local interface identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name	Transmission method	ISA/MOU
State excise tax data	electronic	Yes

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

11e. Does the system receive SBU/PII from **Taxpayer** forms? No

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

F. PII SENT TO EXTERNAL ORGANIZATIONS

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? Yes

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

Organization Name	Transmission method	ISA/MOU
Joint Committee on Taxation (JCT)	electronic	No
Treasury Inspector General for Tax Administration (TIGTA)	electronic	No
Government Accountability Office (GAO)	electronic	No
Office of Tax Analysis (OTA)	electronic	No

Identify the authority and for what purpose? JCT is allowed to work on CDW due to their authority under Internal Revenue Code (IRC) 6103; TIGTA and GAO have authority under audit allowances via CFR; OTA has authority as a Treasury unit.

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? No

G. PRIVACY SENSITIVE TECHNOLOGY

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? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

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?
The data within CDW comes from multiple data sources from the IRS as well as other Federal agencies. Those data sources (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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? The legal right for tax information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations.

19. How does the system or business process ensure due process regarding information access, correction and redress?
The data within CDW comes from multiple data sources from the IRS as well as other Federal agencies. Those data sources (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

I. INFORMATION PROTECTION

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

IRS Owned and Contractor Operated

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

IRS Employees? Yes

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

Contractor Employees? Yes

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

21a. How is access to SBU/PII determined and by whom? CDW is not accessible by the public; therefore, requests for access are made only through internal (electronic Online 5081) or paper) channels with the applicable signatory requirements. All levels of data access are limited to what is specified on the approved request; and, by project parameters established through assigned rights and privileges. Once the employee meets all signatory (1st and 2nd level management approval) requirements via OL5081, the CDW system and database administrators will grant access to specified datasets.

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?

No

I.1 RECORDS RETENTION SCHEDULE

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.

CDW data is approved for destruction 10 years after end of the Processing Year or when no longer needed for operational purposes, which-ever is later (Job No. N1-058-10-007). All CDW records will be erased or purged from the system in accordance with approved retention periods. Records generated will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedules (RCS) 27, item 54 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 05/29/2018

23.1 Describe in detail the system's audit trail. CDW sends security audit records to Security Audit and Analysis System (SAAS) and Enterprise Security Audit Trails (ESAT) on a continuous basis. Audit trails sent on a continuous basis and meets or exceed IRS & FISMA requirements for security. CDW is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

24b. If **yes**, Is the test plan in process or completed: Completed

24.3 If **completed/ or in process,** describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?
Continuous Monitoring (eCM) (now called Annual Security Control Assessment (ASCA)) occurs annually to ensure that controls remain in place to properly safeguard PII.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? Treasury FISMA Inventory Management System (TFIMS).

24b.2. If **completed**, were all the Privacy Requirements successfully tested? Yes

24.2 If **completed**, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved? Yes

If **yes**, please describe the outstanding issues. CDW received findings that resulted in 21 Plans of Action and Milestones (POA&Ms). CDW has an additional 35 POA&Ms open from earlier assessments. None of these POA&Ms are specific to privacy but rather relate to various aspects of security for the application and its environment.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? Yes

25a. If **yes,** was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request? No

If **no**, explain why not. In CDW, for all intents and purposes, all machines are production machines. There is no true "test" environment isolated from production. For example, the staging server is "swapped" into production at intervals, and regardless is used for production queries.

L. NUMBER AND CATEGORY OF PII RECORDS

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

26a. IRS Employees:	50,000 to 100,000
26b. Contractors:	Under 5,000
26c. Members of the Public:	100,000 to 1,000,000
26d. Other:	No

M. CIVIL LIBERTIES

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? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. Yes. CDW is used to perform research studies that may identify or predict taxpayer's non-compliance; to evaluate the impact of program or policy changes; or, to develop workload models that optimize the use of resources. Other identified groupings may include locating and identifying taxpayers; for example, those affected by Hurricane Katrina, Tsunami's, et al - by geographical location.

N. ACCOUNTING OF DISCLOSURES

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

30b. If **N/A**, explain the Exemption and/or Disclosure s response. IRC §6103(p)(3)(A) requires the IRS to account for all disclosures of returns/return information furnished under a subsection of IRC §6103 unless specifically exempted. The following subsections of IRC §6103 are exempt from the accounting requirements as defined in IRC §6103(p)(3)(A): IRC §6103(c) IRC §6103(e) IRC §6103 (f)(5) IRC §6103(h)(1), IRC §6103(h)(3)(A) and IRC §6103(h)(4) IRC §6103(i)(4) and IRC §6103(i)(8)(A)(ii) IRC §6103(k)(1), IRC §6103(k)(2), IRC §6103(k)(6), IRC §6103(k)(8), and IRC §6103(k)(9) IRC §6103(l)(1), IRC §6103(l)(4)(B), IRC §6103(l)(5), IRC §6103(l)(7), IRC §6103(l)(8), IRC §6103(l)(9), IRC §6103(l)(10), IRC §6103(l)(11), IRC §6103(l)(12), IRC §6103(l)(13), IRC §6103 (l)(14), IRC §6103(l)(15), IRC §6103(l)(16), IRC §6103(l)(17), and IRC §6103(l)(18) IRC §6103(m) IRC §6103(n)

End of Report