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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. 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 #338

Next, enter the **date** of the most recent PIA. 12/14/2012

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? 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

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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.

In the face of the diverse and changing set of research requirements that help drive solutions, the CDW application is specifically designed to meet the unique needs of research analysts throughout the IRS, however the Department of Treasury is also a major stakeholder for RAS. CDW provides users with analytical and empirical results using various quantitative methods and data analysis tools. CDW offers a wide range of high quality data and information sources to its community of users to provide: 1. Data integration – capturing data from a variety of sources and migrating data to CDW in a manner conducive to analysis. 2. Data transfer – retrieving and sending data from and to CDW via open database connectivity compliant applications and various software tools. 3. Data Quality – assessing the accuracy of data & information to verify and validate it from the various sources. Besides delivering data, CDW also provides tools, training, and computing services to support research projects, analysis, and longitudinal studies related to tax administration, customer service, and enforcement.

**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 system requires full use of the SSN. A mitigation strategy is currently not required.

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	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
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
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

<u>Selected</u>	<u>SBU Name</u>	<u>SBU Description</u>
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.
No	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	Information concerning IRS criminal investigations or the

Investigation agents conducting the investigations.  
Information

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)

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>Yes</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>No</u>	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.

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.

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

The multiple databases on CDW contain one or more tables with data elements common across databases. Accuracy-Tables are frequently matched for inaccuracies that can occur during data extraction, transformation or loading. Timeliness-Data are updated according to the source life cycle and current year filings. Completeness-User-driven to ensure no response if fields contain inaccurate information

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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? 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.

<u>SORNS Number</u>	<u>SORNS Name</u>
22.034	Individual Returns Files, Adjustments and Miscella
22.054	Subsidiary Accounting Files - Treasury/IRS
22.060	Automated Non-Master File (ANMF) - Treasury/IRS
22.062	Electronic Filing Records - Treasury/IRS
24.030	CADE Individual Master File (IMF) - Treasury/IRS
24.046	CADE Business Master File (BMF) - Treasury/IRS
26.020	Taxpayer Delinquency Investigation (TDI) Files – T
34.037	IRS Audit Trail and Security Records System – Trea
42.008	Audit Information Management System (AIMS) – Treas
42.021	Compliance Programs and Projects Files - Treasury/I

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

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#### **D. RESPONSIBLE PARTIES**

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10. Identify the individuals for the following system roles. ## Redacted Information For 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? Yes

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

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA &amp; A?</u>	<u>Authorization Date</u>
AIMS-R	Yes	12/15/2015	No	
AUR	Yes	07/12/2015	No	
BMF	Yes	04/24/2015	No	
ERIS	Yes	03/31/2015	No	
IMF	Yes	05/02/2014	No	
NDS	Yes	11/06/2013	No	
NRP	Yes	01/15/2014	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 agency (-ies)? No

- 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

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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? 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

OTA

OUTGOING

Yes

Identify the authority and for what purpose? OTA to perform research studies that may identify or predict taxpayer's non-compliance; to evaluate the impact of program or policy changes.

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

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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, cloud, 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

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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? No

17b. If **no**, why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

The information within CDW comes from multiple databases that comprise CDW. Those databases (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 information within CDW comes from multiple databases that comprise CDW. Those databases (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

19. How does the system or business process ensure due process regarding information access, correction and redress?

The information within CDW comes from multiple databases that comprise CDW. Those databases (and related forms) provide Privacy Act Notice, consent and due process to individuals. Due process is provided pursuant to 5 USC.

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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)

IRS Owned and Contractor Operated

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

IRS Employees? Yes

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

Contractor Employees? Yes

<u>Contractor Employees?</u>	<u>Yes/No</u>	<u>Access Level</u>	<u>Background Invest.</u>
Contractor Users	Yes	Read and Write	Moderate
Contractor Managers	No		
Contractor Sys. Admin.	No		
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 (OL5081) 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

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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.

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). Retention requirements for CDW inputs, outputs and system documentation are also stipulated under that NARA-approved authority. When next updated, CDW disposition instructions will be published as item 54 under Records Control Schedule 27 for Compliance Research (IRS Document 12990). All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under IRM 1.15.6.

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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)? Yes

23a. If **yes**, what date was it completed? 2/11/2015

23.1 Describe in detail the system s audit trail. The audit trail contains the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards.

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## J. PRIVACY TESTING

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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?

Annual ECM Testing

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? 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? No

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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? 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 **yes**, provide the date the permission was granted.

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.

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

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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? No

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**End of Report**

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