

Date of Approval: 05/23/2025
Questionnaire Number: 2271

Basic Information/Executive Summary

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

Continuing Education Provider Registration and Tracking System

Acronym:

CE-PRATS

Business Unit

Return Preparer Office

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

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

The Continuing Education Provider Registration and Tracking System (CE-PRATS) is used by Continuing Education (CE) providers to register/renew with the Internal Revenue Service (IRS) continuing education courses to return preparers for IRS CE credit. The system is contractor owned and operated by Advocation Strategies. The system is hosted on the Microsoft (MS) Azure's Federal Risk and Authorization Management Program (FedRAMP) certified Government Cloud. It is a web-based application where education providers self-assert SBU/PII data. The contractor that owns and operates the system has access to the data as well as a small team of IRS employees within the Return Preparer Office. All data is stored in the FedRAMP certified MS Azure Government Cloud.

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).

Sensitive data is self-asserted by providers to register their company with the IRS as an approved continuing education provider. The sensitive data entered by the end user is securely stored in the FedRAMP HIGH MS Azure Government Cloud. All records housed in CE-PRATS will be purged from the system in accordance with approved retention periods. Any records generated and maintained in the system will be managed according to requirements in IRM 1.15.1 and 1.15.6, and SORN: Treasury/IRS 37.111 Preparer Tax Identification Number Records.

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

Internet Protocol Address (IP Address)

Preparer Taxpayer Identification Number (PTIN)

Telephone Numbers

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

1 Is this a new system?

No

1.1 Is there an approved Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.11 Has the name changed since the prior PCLIA?

No

1.12 What is the System Name on the most recent approved PCLIA?

Continuing Education Provider Registration and Tracking System

1.13 What is the Acronym on the most recent approved PCLIA?
CE-PRATS

1.2 What changes occurred to require this updated PCLIA?
Current PCLIA expiring on 6/9/2025

2 What is the name of the contractor?
Advocation Strategies

3 Please provide a contact person for the contractor.
XXXXX XXXXX

4 Please provide the phone number for the contractor.
XXX-XXX-XXX

5 What is the email address for the contractor?
XXXXX

6 What is the address for the contractor?
XXXXX, XX XXXXX

7 What is the location of the contractor?
XXXXX

8 What is the contract number?
2023H2-21-P-00203

9 What is the length of the contract?
5 years

10 What is the contract start date?
9/1/2021

11 What is the contract end date?
8/31/2026

12 What is the Contracting Officer (CO) name?
XXXXX

13 What is the CO's email address?
XXXXX

14 What is the CO's phone number?
XXX-XXX-XXXX

15 Who is the Contracting Officer's Representative (COR)?
XXXXX

16 What is the COR's email address?
XXXXX

17 What is the COR's phone number?
XXX-XXX-XXXX

18 What is the IRS business unit procuring the contract?
Return Preparer Office

19 What is the business owner contact name?
XXXXX

20 How is access to the SBU/PII determined and by whom?
IRS users must complete a BEARS request. Contractor users must complete background investigation process by Personnel Security. Cleared to work on contract by COR.

21 Are any authorized employees approved for telework?
Yes

21.1 Is there an approved telework agreement/policy?
Yes

22 Describe the work to be performed, how PII will be used, collected, received, displayed, stored, maintained, or disseminated.

The work to be performed is required to support the IRS Enrolled Agent credential and the requirement to complete continuing education training to maintain the credential. The PII is self-asserted by providers to identify their points of contact and the enrolled agents that complete training courses. All data is collected, received, displayed, stored, and maintained in CE-PRATS which is a web-based system hosted on FedRAMP HIGH MS Azure Government Cloud.

23 Provide a clear, concise reason why the contractor will use the PII, the benefit to IRS, and how the information will be used.

PII is required to identify the individual identities of the points of contact for the companies registering to provide continuing education training to enrolled agents. PII is also required when the providers identify the individuals that completed their training courses so those individuals can receive continuing education credits.

24 Please indicate the location where the work will be performed, and how the data will be processed, stored, and secured.

Work is performed by Advocation in California and all data is processed, stored and secured in CE-PRATS a SaaS application that is hosted on MS Azure Government Cloud.

25 Is any data accessed, processed and/or stored outside the United States or US Territories?

No

26 Describe the procedures for agency oversight on contractor, access, storage, and destruction of PII, disclosure awareness training and incident reporting.

Agency oversight is defined through standard procurement clauses in contract. In practice the training for disclosure awareness and incident reporting is achieved through required Security Awareness Training (SAT) training for all contractors authorized to work on the system. In addition, the system goes through a yearly Security Assessment which includes IRS Cybersecurity and Privacy assessors. Most recently this assessment completed March 2025.

28 Are you receiving only the data that is needed to accomplish the task?

Yes

29 From what sources are you obtaining data (other than the IRS) to fulfill this contract?

External users self-assert data as representatives of the companies they work for.

30 Do you have subcontractors who work on the contract?

No

30.1 What is the subcontractor's name(s)?

There are no subcontractors.

31 Does this system use Artificial Intelligence (AI)?

No

32 Does the system use cloud computing?

Yes

32.1 Please identify the Cloud Service Provider (CSP).

MS Azure Government Cloud

32.2 Is the CSP FedRAMP Authorized?

Yes

32.3 Privacy laws (including access and ownership) can differ in other countries. Does the data physically reside in systems located in the United States and its territories and is all access and support of this system performed from within the United States and its territories?

Yes

33 Who owns and operates the system (IRS Owned and Contractor Operated, Contractor Owned and Operated)?

Contractor Owned and Operated

33.1 Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)?

Yes

34 Identify the roles and their access level to the PII data. Indicate whether background investigations are complete or not.

The IRS and the contractor operate the BackOffice function of CE-PRATS. All contractors working on this contract are required to complete background investigation.

35 Describe the system's audit trail in detail.

The CE-PRATS system audit trail captures the system user identification of any user, the specific activity that occurred per their permissions, and a timestamp of when that action or change occurred.

36 Does this system use, or plan to use SBU Data in a non-production environment?

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Tax Professional PTIN System (TPPS)

Incoming/Outgoing

Both

Transfer Method

Secure File Transfer Protocol (SFTP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 37.111 - Preparer Tax Identification Number Records

Describe the IRS use and relevance of this SORN.

IRS is required to have a published Privacy Act system of records in the Federal Register.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS TAX PRACTITIONER ENROLLMENT, PROFESSIONAL RESPONSIBILITY, AND AGENT PRACTICES

What is the GRS/RCS Item Number?

11 Item 24

What type of Records is this for?

Electronic

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

CEPARS is an electronic data system currently used to (1) register and renew continuing education providers; (2) collect, validate, store, and transmit PTIN data from continuing education providers to the Tax Preparer PTIN System (TPPS); and (3) collect, store, and generate documentation and case inventory information related to a review of a CE provider status.

What is the disposition schedule?

Cut off at the end of the processing year. Destroy 5 year(s) after cutoff.

Data Locations

What type of site is this?

System

What is the name of the System?

Continuing Education Provider and Registration System

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

<https://www.ceprovider.us/>

Please provide a brief description of the System.

The Continuing Education Provider Registration and Tracking System (CE-PRATS) is used by Continuing Education (CE) providers to register/renew with the Internal Revenue Service (IRS) continuing education courses to return preparers for IRS CE credit.

What are the incoming connections to this System?

Receives and sends files to the Tax Professional PTIN System (TPPS).