

Date of Approval: 05/30/2025  
Questionnaire Number: 2211

## Basic Information/Executive Summary

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

e-Trak FBAR

Acronym:

e-Trak FBAR

Business Unit

Small Business and Self Employed

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.

Title 31 of the United States Code (USC) Section 5314 requires individuals who have a financial interest in or signature or other authority over a foreign financial account, including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, exceeding certain thresholds, to annually file a Foreign Bank Account Report (FBAR), electronic Financial Crimes and Enforcement Network (FinCEN) Form 114. Internal Revenue Service has been delegated enforcement authority for FBAR compliance. The purpose of the e-Trak FBAR Penalty Database is to track cases subject to examination for possible FBAR violations. The database tracks the filer by name, address, and taxpayer identification number (TIN). It also tracks the disposition of the examination. e-Trak FBAR tracks activity as described in IRM 4.26.16 and 4.26.17. The database is also used to assess FBAR penalties, create demand letters (bill the taxpayer),

and track penalty payments. The e-Trak system is a web-based application which provides a centralized database for entering and monitoring. e-Trak allows for the generation and downloading of detailed and summary reports. e-Trak FBAR will be used to monitor and report enforcement efforts.

## **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).

SBU/PII is limited to that which is relevant and necessary to meet the mission of reporting and recording administrative records pertaining to FBAR enforcement. There are no direct data feeds into or out of the system. The database tracks the filer by name, address, and taxpayer identification number (TIN). It also tracks the disposition of the examination. This information is also required to prepare referrals to Department of Justice (DOJ) and/or Bureau of The Fiscal Service (BFS) as required by law. The information will also be used to prepare reports to Financial Crimes and Enforcement Network (FinCEN) and various inter-agency agreements including information shared with other governmental entities in accordance with applicable agreements. The e-Trak FBAR system requires the use of TINs because no other identifier can be used to uniquely identify a taxpayer. The Report of Foreign Bank and Financial Accounts requires a TIN. TINs/SSNs (social security numbers) are needed for reporting and administrative records pertaining to the examination enforcement and collection records. Other types of SBU/PII used in the system includes Employee Standard Employee Identifier (SEID), employee name, employee badge number, employee work phone number, employee work fax number, and employee work address. Other SBU/PII applicable to this system includes names of foreign banks/institutions/agent(s), foreign account numbers, power of attorney name, and power of attorney address.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address

Agency Sensitive Information

Biometric Information

Centralized Authorization File (CAF)

Email Address

Employer Identification Number

Employment Information

Federal Tax Information (FTI)  
Financial Account Number  
Individual Taxpayer Identification Number (ITIN)  
Internet Protocol Address (IP Address)  
Name  
Non-Tax Proprietary data  
Official Use Only (OUO) or Limited Office Use (LOU)  
Other  
Social Security Number (including masked or last four digits)  
Standard Employee Identifier (SEID)  
Tax ID Number  
Telephone Numbers

Please explain the other type(s) of PII that this project uses.  
Other - Place of Birth

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).  
PII about individuals for Bank Secrecy Act compliance - 31 USC  
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012  
PII for personnel administration - 5 USC  
SSN for tax returns and return information - IRC section 6109

## 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?  
3

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?  
8498

4.12 What is the previous PCLIA title (system name)?

e-Trak FBAR

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.)

Per IT, the eTrak FBAR system generates an Enterprise Security Audit Trails (ESAT) file that is sent to SPLUNK, which is part of Cyber that review audit logs from systems that have federal taxpayer information (FTI) or PII data.

5 Is this system considered a child system/application to another (parent) system?

Yes

5.1 Identify the parent system's approved PCLIA number.

No PCLIA # is required for parent system "e-Trak", ABA ID #210437 per As-Built Architecture website.

5.2 Identify the parent system's name as previously approved.

e-Trak

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.

Applications Development Compliance Domain (AD CD) Governance Board

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.

211520

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?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

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

No

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.)

User - read & write; Manager - read & write; Developer - administrator; System Administrator - administrator

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.

The Information is not collected directly from an individual. The information is used for law enforcement purposes, collecting the information directly from the individual is not practicable because it would notify them that they are under investigation and may cause them to alter their practices to avoid detection. Individuals provide information to FinCEN as required under 31 USC 5314. The system collects FBAR examination information as well as information provided by the entity via voluntary information filing as require under 31 USC 5314. The data contained is verified during the examination process as outlined in IRM 4.26.16 and IRM 4.26.17.

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".

Under 50,000

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".

Under 100,000

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

The e-Trak FBAR system utilizes the Business Entitlement Access Request System (BEARS) application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access via BEARS to their local management for approval consideration. Users are not permitted access without a signed BEARS approval form from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined on the BEARS form and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned to specific modules of the application and specific roles within the modules and accounts follow the principle of least privilege which provide them the least amount of access to PII data that is required to perform their business function after receiving appropriate approval.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

Per IT: Only 1 privacy risk has been identified to correct the questionnaire about disseminate PII (audit trail data log) to SPLUNK. This finding impacted 11 e-Trak modules that has PII/FTI captured/stored/disseminate to other system, and audit trail data log is being sent to SPLUNK Enterprise Security. Here is the POA&M # IPT0022023.

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.

e-Trak FBAR application has full audit trail capabilities. Amongst other things, the system records: logins, logouts, account creation, account deletions, timeouts, and locked accounts. The audit trail assures that those who use e-Trak only have permission to view and use the modules their role allows. The audit log events are captured in the database.

27 Does this system use or plan to use SBU data in a non-production environment?  
No

## Interfaces

### Interface Type

Other Federal Agencies

Agency Name

US Treasury: Bureau of the Fiscal Services (BFS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Manual export

### Interface Type

Forms

Agency Name

Report of Foreign Bank and Financial Accounts, FinCEN Form  
114 (or equivalent)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Input into e-Trak by users

### Interface Type

Other Federal Agencies

Agency Name

US Treasury: Financial Crimes Enforcement Network (FinCEN)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Other

Other Transfer Method

Manual export

### Interface Type

IRS or Treasury Contractor

Agency Name  
SPLUNK Enterprise Security  
Incoming/Outgoing  
Outgoing (Sending)  
Transfer Method  
Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database  
Agency Name  
Examination Returns Control System (ERCS)  
Incoming/Outgoing  
Incoming (Receiving)  
Transfer Method  
Other

**Other Transfer Method**

Data from ERCS is put into an Excel spreadsheet that is manually uploaded to e-Trak by our Functional Database Administrator. E-Trak processes the uploaded spreadsheet on its own, creating new case records and populating initial case data.

**Interface Type**

Other Federal Agencies  
Agency Name  
US Department of Justice  
Incoming/Outgoing  
Outgoing (Sending)  
Transfer Method  
Other  
Other Transfer Method  
Manual export

## **Systems of Records Notices (SORNs)**

**SORN Number & Name**

IRS 42.031 - Anti-Money Laundering/Bank Secrecy Act and Form 8300

Describe the IRS use and relevance of this SORN.

This system pertains to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. An identifier may be a TIN, SEID, or other personal identifier that is used to retrieve information.

## **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

This system pertains to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. An identifier may be a TIN, SEID, or other personal identifier that is used to retrieve information.

## **Records Retention**

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

4.2, Information Access and Protection Records

What is the GRS/RCS Item Number?

030

What type of Records is this for?

Electronic

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

Information access and protection operational records - Records tracking and controlling access to protected information.

What is the disposition schedule?

Temporary. Destroy 2 years after last form entry, reply, or submission; or when associated documents are declassified, decontrolled, or destroyed; or when an individual's authorization expires; whichever is appropriate. Longer retention is authorized if required for business use.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

5.2, Transitory and Intermediary Records

What is the GRS/RCS Item Number?

010

What type of Records is this for?

Electronic

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

Transitory records.

What is the disposition schedule?

Temporary. Destroy when no longer needed for business use, or according to an agency predetermined period or business rule.

# Data Locations

What type of site is this?

System

What is the name of the System?

e-Trak FBAR

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

The e-Trak system is a web-based application which provides a centralized database for entering and monitoring and allows for the generation and downloading of detailed and summary reports. The purpose of the e-Trak FBAR Penalty database system is to track cases subject to examination for possible FBAR violations. The database tracks the filer by name, address, and taxpayer identification number (TIN). It also tracks the disposition of the examination. e-Trak FBAR tracks activity as described in IRM 4.26.16 and 4.26.17. The database is also used to assess FBAR penalties, create demand letters (bill the taxpayer), and track penalty payments. E-Trak FBAR will be used to monitor and report enforcement efforts.

What are the incoming connections to this System?

No direct connections. Information from ERCS and from filed FBAR forms (e.g. FinCEN Form 114) are input into the e-Trak FBAR system by users.

What are the outgoing connections from this System?

No direct connections. Information from ERCS and from filed FBAR forms (e.g. FinCEN Form 114) are input into the e-Trak FBAR system by users.