

Date of Approval: **February 25, 2021**

PIA ID Number: **5767**

SYSTEM DESCRIPTION

Enter the full name and acronym for the system, project, application and/or database.

Employee Plans Exempt Organization Determination System, EDS

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym and milestone of the most recent PCLIA?

Employee Plans Exempt Organization Determination System, EDS, O&M 3176

What is the approval date of the most recent PCLIA?

1/31/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.

Tax Exempt & Government Entities (TE/GE) Investment Executive Steering Committee (IESC)

Current ELC (Enterprise Life Cycle) Milestones:

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

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

Yes

GENERAL BUSINESS PURPOSE

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.

EDS is a case management system that maintains inventory for applications being resolved under the Employee Plans Determination Letter Program and the Exempt Organizations Determination Letter Program. The data is shared with other internal IRS systems to validate the final resolution of the applications. Tax Exempt Government Entities (TEGE) Rulings & Agreements Control System (TRAC), for reporting purposes, is a subcomponent of EDS. TRAC is a case management system that maintains inventory for the Pre-Approved Program of Employee Plans and the correspondence received for both the Employee Plans and Exempt Organizations, Rulings and Agreement. TRAC contains letter generation functionality for the Pre-Approved Program.

PII DETAILS

Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?

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

What types of tax identification numbers (TIN) apply to this system?

Employer Identification Number

Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e. names, addresses, etc.)?

Yes

Specify the PII Elements:

Name
Mailing address
Phone Numbers
Standard Employee Identifier (SEID)
Tax Account Information

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

Yes

Specify the types of SBU from the SBU Types List:

Agency Sensitive Information Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Are there other types of SBU/PII used in the system?

Yes

Describe the other types of SBU/PII that are applicable to this system.

Plan Sponsor: - Exempt Organization Name - Employee Plan Sponsor Name - Employee Plan Name - Power of Attorney (POA) - Employer Identification Number (EIN) - Address - Refund amount - User fee records - Accounts payable data - Accounts receivable data B. Employee: - Standard Employee Identifier (SEID) - Tax Examiner (TE) Number

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

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

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.

All information is essential. All data items are used by management to support case inventory control, inventory monitoring (i.e., by group and specialist), and processing user fees, as well as reporting functions. The data in EDS is necessary for Tax Exempt and Government Entities (TE/GE) to determine if potential tax-exempt entities submitting applications to Exempt Organizations (EO) and Employee Plans (EP) meet the law requirements of the Internal Revenue Code. EDS maintains inventory for cases being resolved under the Employee Plans Determination Letter Program and the Exempt Organizations Determination Letter Program. No data is redundant or unnecessary.

How is the SBU/PII verified for accuracy, timeliness and completion?

EDS has validation rules to ensure accuracy and completeness at the creation and closing of a record. The timeliness is manually verified by the employee and their manager outside of EDS and is considered as part of the determination.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records 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. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain 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 symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

Identify the Privacy Act SORN(s) that cover these records.

IRS 50.222 Tax Exempt/Government Entities (TE/GE) Case Management Records

IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

Does the system receive SBU/PII from other systems or agencies?

Yes

Does the system receive SBU/PII from IRS files and databases?

Yes

Enter the files and databases:

System Name: Modified EO-EP Determination System (MEDS)

Current PCLIA: Yes

Approval Date: 3/16/2020

SA&A: Yes

ATO/IATO Date: 7/27/2020

System Name: EP/EO Application Control System (EACS) - a subcomponent of IDRS

Current PCLIA: No

SA&A: No

Does the system receive SBU/PII from other federal agency or agencies?

No

Does the system receive SBU/PII from State or local agency (-ies)?

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 1023

Form Name: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

Form Number: 1023-EZ

Form Name: Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue

Form Number: 1024

Form Name: Application for Recognition of Exemption Under Section 501(a) for Determination Under Section 120

Form Number: 1028

Form Name: Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code

Form Number: 4461

Form Name: Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans

Form Number: 4461A

Form Name: Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan

Form Number: 4461B

Form Name: Application for Approval of Master or Prototype or Volume Submitter Plans

Form Number: 5300

Form Name: Application for Determination for Employee Benefit Plan (Info Copy Only)

Form Number: 5300 Schedule Q

Form Name: Elective Determination Requests

Form Number: 5307

Form Name: Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans

Form Number: 5309

Form Name: Application for Determination of Employee Stock Ownership Plan

Form Number: 5310

Form Name: Application for Determination Upon Termination (Info Copy Only)

Form Number: 5310A

Form Name: Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities

Form Number: 5316

Form Name: Application for Group or Pooled Trust Ruling

Form Number: 6088

Form Name: Distributable Benefits From Employee Pension Benefit Plans

Form Number: 8940

Form Name: Request for Miscellaneous Determination

Form Number: 2848

Form Name: Power of Attorney and Declaration of Representative

Form Number: 8821

Form Name: Tax Information Authorization

Does the system receive SBU/PII from Employee forms (e.g. the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

Does this system disseminate SBU/PII to other IRS Systems?

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Modified EO-EP Determination System (MEDS)

Current PCLIA: Yes

Approval Date: 3/16/2020

SA&A: Yes

ATO/IATO Date: 7/27/2020

System Name: EP/EO Application Control System (EACS) - subcomponent of IDRS

Current PCLIA: No

SA&A: No

Identify the authority.

Internal Revenue Code sections 6001, 6011, 6012(a)

For what purpose?

EDS shares most of its data fields to EP/EO Application Control System (EACS). EACS in turn processes the data and transfers it to Masterfile. EDS shares all of its data with MEDS. MEDS is the reporting tool of EDS utilizing business objects, where reports are generated.

Does this system disseminate SBU/PII to other Federal agencies?

No

Does this system disseminate SBU/PII to State and local agencies?

No

Does this system disseminate SBU/PII to IRS or Treasury contractors?

No

Does this system disseminate SBU/PII to other Sources?

No

PRIVACY SENSITIVE TECHNOLOGY

Does this system use social media channels?

No

Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?

No

Does the system use cloud computing?

No

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

Notice, Consent and Due Process are provided in the forms instructions filed by the taxpayer, and pursuant to 5 USC.

Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?

No

Why not?

EDS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

Any determinations - adverse or otherwise - are made outside of this application. Notice, Consent and Due Process are provided in the forms instructions filed by the taxpayer, and pursuant to 5 USC.

INFORMATION PROTECTION

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 Operated

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

IRS Employees

Users: Read Write

Managers: Read Write

System Administrators: Administrator

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

Only individuals who have been identified in the application's database table are authorized to access EDS information. These users are IRS employees performing data entry, Secretaries, Reviewer, Agents/Tax Law Specialists, and Customer Account Service Representatives. System Administrators and Database Administrators have access to all data, system files, and functions required to carry out their assigned tasks and responsibilities. Developers do not have access to any production data. A potential user will request access via the On-Line 5081 (OL5081) system. This request has to be approved by the potential user's manager based on a user's position and need-to-know

RECORDS RETENTION SCHEDULE

Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?

Yes

How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.

All records housed in the EDS 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 approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under Internal Revenue Manual (IRM) 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule (RCS) 24, Item 80 and 83 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

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

Yes

What date was it completed?

6/10/2020

Describe the system's audit trail.

The following data elements are collected in the EDS audit trail at the system level: User Login/Logout time is recorded, including date, time, and associated User ID. At the application level, the following data fields are captured in the application's history file: Date and identity of who created and/or last modified the data in each table. EDS is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?

The System Test Plan is updated annually as part of the Annual Security Control Assessment (ASCA) effort. Test results are stored in DocIT.

Were all the Privacy Requirements successfully tested?

Yes

Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?

No

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?

Testing and validation activities are conducted annually as part of the ASCA effort.

SBU DATA USE

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

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: More than 1,000,000

Other: No

CIVIL LIBERTIES

Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?

No

Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?

No

Will this system have the capability to identify, locate, and monitor individuals or groups of people?

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

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