

NOTE: The following reflects the information entered in the PIAMS website.

A. SYSTEM DESCRIPTION

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & PVR #10- Privacy Accountability and #21-Privacy Risk Management

Date of Approval: February 11, 2015

PIA ID Number: **1234**

1. What type of system is this? Employee Plans-Exempt Organization Determination System, EDS

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, and milestone of the most recent PIA.

Employee Plans-Exempt Organization Determination System, EDS

Next, enter the **date** of the most recent PIA. 4/17/2012 12:00:00 AM

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? Yes

If yes, explain what changes were made. Prior PIA expires April 2015. This is a renewal of that PIA.

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 Employee Plans-Exempt Organizations Determination System (EDS) consists of two applications, the Employee Plans / Exempt Organizations Determination System (EDS) and the TE/GE Rulings and Agreements Control (TRAC) system, which share the same Oracle database. For documentation purposes, EDS and TRAC are considered to have a parent-child relationship, with EDS as the parent application, and TRAC as the child subsystem. EDS is a national system run in a Sun Solaris environment. Potential tax-exempt entities submit applications to Exempt Organizations (EO) and Employee Plans (EP) to determine if they 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. EDS also contains letter generation functionality for the determination letter. In addition, EDS also includes two functional modules, the Federal Records Center (FRC) and the Quality Measurement Subsystem (QMS). The FRC provides functionality to enter and save the sequence, box, and accession numbers required to store and retrieve files from the Federal Records Center. QMS provides functionality to complete and maintain the surveys associated with the EDS cases that were sample selected for quality review. It generates management information reports regarding the inventory and survey results. EDS receives data from, and sends data to, several remote systems via Electronic File Transfer Utility (EFTU). □ Data is received from the Modified Employee Plans / Exempt Organizations Determination System (MEDS). From that data, EDS processes use the data received to create and update cases in the EDS database. Acknowledgement data is sent back to MEDS to report on the status of posting the MEDS data into EDS. EDS sends case data to MEDS on a daily basis for the management of information reports. □ Letter and Information Network User-Fee System (LINUS) data is taken in and stored to support manual case entry. The LINUS data transfer provides data to EDS in the event that MEDS is unavailable. This functionality is available when necessary. □ Data is provided to the Returns Inventory Classification System (RICS) to be combined with TE/GE compliance data. This data transfer occurs on a daily basis. □ Data is sent to the EP/EO Application Control System (EACS) for forwarding to the Employee Plans Master File (EPMF) or the Exempt Organizations Business Master File (EO/BMF), and data is received from EACS to report the status of posting EDS data into EACS. This data transfer occurs on each business day. □ Data is sent to a contractor (ICF Macro) who performs the Customer Satisfaction Survey. Data is transmitted via EFTU to Secure Data Transfer (SDT), which utilizes Tumbleweed Secure Transport v4.8.1, a certified FIPS 140-2 cryptographic module. Tumbleweed has an integrated web server based off of Apache that utilizes Hypertext Transfer Protocol Secure (HTTPS) with Advanced Encryption Standard (AES) Encryption. SDT is used to provide files to external IRS customers. SDT is managed and maintained by the GSS-17 GSS. TRAC receives hardcopy correspondence from entities as described below. TRAC is further divided into four modules: the EP Compliance Resolution Program System (EPCRS) Research and Inventory Management System (ERIM), the Headquarters Employee Plans Inventory Control System (HQEP), the Master and Prototype Inventory Control System (MAPICS), and the National Office Alternate Case Tracking System (NOACTS). The following is a description of the functional modules within the TRAC subsystem: • ERIM maintains inventory for cases being resolved under the Employee Plans Compliance Resolution Program, which includes the Audit Closing Agreement Program, the Voluntary Correction Program, and the Self-Correction Program. It generates management information reports regarding inventory and cycle time. TRAC sends information from ERIM to the RICS application via EFTU. Two files are sent daily from TRAC to RICS: • Voluntary compliance related work that RICS uses to exclude specified returns from selection for examination (fields include: employer, EIN, Plan Number, work code, status_cd, input_date, clsd_dt, rcvd_dt, plan_name); and • Waiver related data in which some pension plans request the waiver of funding obligations (fields including: case.ein_ssn, waiver.cntrl_no, waiver.fund_liab_prcnt, waiver.plan_name, waiver.waiver_plan_no, waiver.waiver_plan_yr, waiver.sponsor_name, waiver.amt_yr, waiver.cond, waiver.conv from to, waiver.mod, case.closed_date). • HQEP

maintains inventory for employee plans' private letter rulings, applications for exemption, technical advice memorandums, technical assistance, congressional inquiries, and correspondence. In addition, HQEP records and tracks user fees associated with these requests. It generates management information reports regarding inventory, cycle time, and tax law specialist time. HQEP also records and tracks user fees associated with ERIM's inventory, and creates a skeleton record in ERIM. • MAPICS maintains inventory for employee plans' master and prototype plans, volume submitter plans, 403(b) plans, simplified employee pension plans, IRAs, and Roth IRAs. In addition, MAPICS records and tracks user fees associated with these requests. It generates form letters that are standard ruling or determination letters to the taxpayer. It also provides management information reports regarding inventory. • NOACTS maintains inventory for exempt organizations' private letter rulings, applications for exemption, technical advice memorandums, technical assistance, congressional inquiries, and correspondence (received in both Washington and Cincinnati). In addition NOACTS records and tracks user fees associated with requests for private letter rulings. It generates management information reports regarding inventory, cycle time, and tax law specialist time (both non-case and case).

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information, 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 variations of SSN s (i.e. last 4 digits, etc.)? No

If **yes**, check who the SSN (or SSN variation) is collected on.

No On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or variations of SSN s) that apply to this system:

No Social Security Number (SSN)
No Employer Identification Number (EIN)
No Individual Taxpayer Identification Number (ITIN)
No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
No Preparer Taxpayer Identification Number (PTIN)

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN s (or variations of SSN s).

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates according to Privacy Requirements? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

Select	PII Element Collected	Primary	Spouse	Dependent
	Name	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Mailing address			

<input checked="" type="checkbox"/>	Phone Numbers			
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6c. Does this system contain SBU information the system that it uses, collects, receives, displays, stores, maintains, or disseminates? Yes

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

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

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>No</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</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

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 variations) 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 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.

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 application does not include an automated mechanism (such as double key entry) in place to check for accuracy and completeness. The application can only validate the data entered; the application has no way to determine if the data entered is in fact what is on the input document.

Accuracy: A manual check is made when cases are screened for assignment and closed, as to the accuracy of the data items by checking the taxpayer's paper submission. Timeliness: A manual check is made when cases are screened for assignment and closed, as to the data items, by checking the paper submission and the date stamped on the submission by the user fee clerk. Completeness: EDS limits user inputs for designated fields within the application. The valid syntax of the application inputs (e.g., character set, length, numerical range, acceptable values) and checks for valid values are in place to ensure that inputs match specified definitions for format and content. The EDS application provides built-in error handling functions that notify the user with a response corresponding to the user performed action. The user error messages generated by the application provide timely and useful information to users without revealing information that could be exploited by adversaries. The responses are contingent upon how the database administrator configured the application to accept/respond to inputs into the application. The application server uses an internal logging system for security issues or application-level errors and notifies the user(s) accordingly.

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

Treasury/IRS 50.222 Tax Exempt and Government Entities (TE/GE) Case Ma

Treasury/IRS 34.037 IRS Audit Trail & Security Records System

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.

NA

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.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Modified Employee Plans/Exempt Organization Determination System	Yes	02/25/2014	Yes	10/04/2014
Returns Inventory & Classification System	Yes	06/02/2014	Yes	11/20/2014
EP/EO Application Control System (EACS)	No	06/02/2014	No	11/20/2014

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? Yes

If **yes**, identify the forms

<u>Form Number</u>	<u>Form Name</u>
1023	Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
1023-EZ	Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue
1024	Application for Recognition of Exemption Under Section 501(a) for Determination Under Section 120
1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
1128	Application to Adopt, Change or Retain a Tax Year
3115	Application for Change in Accounting Method
4461	Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans
4461A	Application for Approval of Master or Prototype or Volume Submitter Defined Benefit Plan
4461B	Application for Approval of Master or Prototype or Volume Submitter Plans
5300	Application for Determination for Employee Benefit Plan (Info Copy Only)
5300 Schedule Q	Elective Determination Requests
5307	Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans
5309	Application for Determination of Employee Stock Ownership Plan
5310	Application for Determination Upon Termination (Info Copy Only)
5310A	Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities
5316	Application for Group or Pooled Trust Ruling

6088 Distributable Benefits From Employee Pension Benefit Plans
 8940 Request for Miscellaneous Determination
 2848 Power of Attorney and Declaration of Representative
 8821 Tax Information Authorization

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? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Modified Employee Plan / Exempt Organization Determination System (MEDS)	Yes	02/25/2014	Yes	10/04/2014
EP/EO Application Control System (EACS)	No	02/25/2014	No	10/04/2014
Returns Inventory and Classification System (RICS)	Yes	06/02/2014	Yes	11/20/2014

Identify the authority and for what purpose? Internal Revenue Code sections 6001, 6011, 6012(a) EDS shares most of its data fields to EACS. EACS in turn processes the data and transfers it to Masterfile. EDS share most of its data fields to RICS. When an exemption/determination is granted via EDS, that information is shared with RICS. RICS in turn uses that data in analyzing potential audits. EDS shares all of its data with MEDS. MEDS is the reporting tool of EDS utilizing business objects, where reports are generated.

12b. Does this system disseminate SBU/PII to other Federal agencies? No

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? Yes

Identify the authority and for what purpose? ICF is the contractor that does the ICF Macro – these are contractor users that receive Names, Addresses, and Planned Sponsor via encrypted CD. Safeguarding TIRNO-10-Z-00012, Section 3, Paragraph A (entitled "Safeguarding") is incorporated in its entirety. The Contractor specifically acknowledges the applicability of the following at all times under the task order: • IRS Publication 1075 (<http://www.irs.gov/pub/irs-pdf/p1075.pdf>). • The requirement that sampling data sets, raw data, and like information shall not be sent via e-mail, but must be sent by either traceable next-day mail requiring signature or SDT. • The requirements of the Federal Information Security Management Act of 2002, 44 U.S.C. 3541 et seq. • The

requirement that Contractor employees complete the Information Protection and Awareness Briefing Certification Form. Authority TIRNO-10-Z-00012, Section 3, Paragraph B (entitled "Authority") is incorporated in its entirety. The Contractor specifically acknowledges the applicability of the following at all times under the task order: • The general policies regarding the investigative requirements for Contractor employees, subcontractors, experts and consultants. • The requirements of IRM 10.23.2, entitled Personnel Security, Contractor Investigations. Security and Safeguards Clauses TIRNO-10-Z-00012, Section 3, Paragraph C (entitled "Security and Safeguards Clauses") is incorporated in its entirety. This task order incorporates the following clauses just as if they were included in full text. All FAR clauses may be found at <http://www.acquisition.gov> and all IRSAP clauses may be found at http://www.irs.gov/pub/irs-procure/guide_irsap_interim.pdf. • IRSAP 1052.204-9003 Information Security Training Requirements • IRSAP 1052.224-9000(c) Disclosure of Information -- Safeguards The following non-disclosure agreement is applicable to this task order: Non-disclosure Agreement TDP 71-10 (See Attachment 3) Privacy Requirements TIRNO-10-Z-00012, Section 3, Paragraph D (entitled "Privacy Requirements") is incorporated in its entirety. The Contractor specifically acknowledges receipt of information from one or more of the system of records identified in this section, and also acknowledges the requirements for protection of this information as set forth in the cited section. Physical and Computer Security of Federal Tax Information (FTI) TIRNO-10-Z-00012, Section 3, Paragraph E (entitled " Physical and Computer Security of Federal Tax Information (FTI)") is incorporated in its entirety. The Contractor acknowledges the requirements for the protection of FTI. Security -- HSPD-12 TIRNO-10-Z-00012, Section 3, Paragraph F (entitled "Security -- HSPD-12") is incorporated in its entirety. The Contractor specifically acknowledges that the requirements of the Federal Information Security Management Act (FISMA) Title III of the E-Government Act of 2002, P.L. 107-347, are applicable to this task order. The FISMA security reviews for this contract have been determined to be of a moderate sensitivity impact level in the areas of confidentiality, integrity, and availability. Secure Data Transfer (SDT) Requirements TIRNO-10-Z-00012, Section 3, Paragraph G (entitled "Secure Data Transfer (SDT) Requirements") is incorporated in its entirety. The Contractor specifically acknowledges the Secure Data Transfer requirements of this section.

Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?

Yes

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, 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

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

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?

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.

Not applicable to EDS.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):

18b. If no, why not? Not applicable to EDS. Information is collected from Forms filed by the taxpayer with the Internal Revenue Service.

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

The system will allow affected parties the opportunity to clarify or dispute negative determinations per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree. Due process is provided pursuant to 5 USC. Users are granted permissions to EDS based on access require to perform their job functions. 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.

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 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 and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Administrator
Developers	No	

Contractor Employees? Yes

Contractor Employees?	Yes/No	Access Level	Background Invest.
Contractor Users	No		

Contractor Managers	No		
Contractor Sys. Admin.	Yes	Read and Write	High
Contractor Developers	No		

21a. 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.

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?

Not Applicable

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.

Paper-based retentions for Employee Plans, Exempt Organization Application Case Files are covered under IRM 1.15.24 Records Control Schedule for Tax Administration - Tax Exempt and Government Entities. The IRS Records Office and TEGE are working together to evaluate and update RCS 24 to better reflect current business practices and records maintenance needs, including the movement to more electronic-based recordkeeping systems. TEGE's use of EDS and other electronic systems may result in updated disposition authorities, TBD. Until such a determination is made by TEGE, and approved by the National Archives and Records Administration (NARA), EDS master files data should be treated as permanent records. This means that system data cannot be destroyed until NARA/the Archivist of the United States approves that destruction. TEGE has tentatively proposed data destruction 7-10 years after case file closing date. TEGE must develop a plan to purge EDS of records eligible for destruction in accordance with IRS Records Management Requirements in IRMs 1.15.3 Disposing of Records and 1.15.6 Managing Electronic Records, and records disposition instructions (to be) approved by NARA.

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? 5/25/2014 12:00:00 AM

23.1 Describe in detail 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.

J. PRIVACY TESTING

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

24c. If **no**, please explain why.

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

If **in process**, when is the test plan scheduled for completion?

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?

Perform test cases per privacy requirements.

24b.1. If **completed**, where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)? This effort is part of the annual Enterprise Continuous Monitoring process. EDS completed a successful assessment.

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

K. LIVE DATA TESTING

25. Does this system use, or plan to use Live Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

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

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

If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

27a. If **yes**, explain the First Amendment information being collected and how it is used.

27b. If **yes**, please check all of the following exceptions (any one of which allows the maintenance of such information) that apply:

The individual about whom the information was collected or maintained expressly authorizes its collection/maintenance (as noted in Q17). No

The information maintained is pertinent to and within the scope of an authorized law enforcement activity. (As noted in Q 7) No

There is a statute that expressly authorizes its collection. (Identified in Q6) No

27c. If **yes**, will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges?

If **yes**, explain the determination process. Consult with IRS General Legal Services to complete this section.

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

If **yes**, provide a citation and/or link to the most recent Treasury data-mining report to Congress in which your system was discussed (if applicable).

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. Does the system include or require disclosure of tax or employee information to anyone other than IRS employees or IRS contractors 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

End of Report
