

Date of Approval: 06/18/2026
Questionnaire Number: 3055

Basic Information/Executive Summary

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

Employment Exam Case Selection Referral Repository

Acronym:

EECSRR

Business Unit

Small Business/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.

The Employment Tax Workload Selection and Delivery (ET WSD) function within the Small Business/Self Employed (SB/SE) Division is the system owner for the Employment Tax Referral Repository. The system provides a standardized and secure SharePoint based platform for receiving, storing, and evaluating referrals alleging potential Employment Tax noncompliance. Referrals originate from internal IRS Business Operating Divisions - including LB&I, SB/SE, Collection, Specialty, and other referring functions - as well as external federal and state agencies and taxpayers. ET WSD developed a streamlined intake questionnaire to replace inconsistent referral methods previously submitted through email, mail, or other internal systems. Submitted referral data may include case specific information, indicators of potential ET noncompliance, patterns of behavior supporting documentation, and Personally Identifiable Information (PII). ET WSD Classifiers and Coordinators serve as the system

operators, reviewing and classifying referrals to determine whether they should be selected for Employment Tax examination. System users include IRS personnel who submit or review Employment Tax referrals through the standardized intake process. By centralizing and securing referral intake and classification, the system supports consistent case selection, enhances the IRS's ability to identify Employment Tax noncompliance, and strengthens the agency's mission to ensure fair tax administration.

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).

This project uses sensitive data throughout its lifecycle, from intake through final disposition, to support the identification and examination of potential Employment Tax noncompliance. The system receives referral information from internal IRS functions and external stakeholders alleging potential Employment Tax issues. Submitted information may include Personally Identifiable Information (PII), such as taxpayer names, business names, Employer Identification Numbers (EINs) or Social Security Numbers (SSNs), addresses, and contact information, along with supporting documentation. Data is created at the point of submission when a user completes and submits referral information, which may include Form 5346 or other supporting documents. Upon receipt, the information is securely transmitted to ET WSD, where it is stored and made available to authorized personnel. ET WSD analysts review, validate, and analyze the data to determine whether the referral represents a viable lead for potential Employment Tax noncompliance. If the referral is deemed viable, the information is used to establish case inventory and support classification decisions. Selected cases are then forwarded to Employment Tax Examination for further development and examination. During this process, authorized users may update case information, document findings, and track related compliance actions. Throughout the lifecycle, data is safeguarded in accordance with IRS privacy, security, and records management requirements. Information is retained and ultimately disposed of in accordance with applicable records retention schedules and federal guidelines.

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

Address

Criminal Investigation Information

Document Locator Number (DLN)
Driver's License Number
Email Address
Employer Identification Number
Employment Information
Geographical Indicators
Name
Online Identifiers
Other
Passport Number
Personal Characteristics
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.

Business Name, EIN

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

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

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 Is this a new M365 project?

Yes

2.11 What is the PCLIA number of the last approved PCLIA for this project?

No

3 Describe your business process and purpose for use of M365; identify what system(s) or business process(es) the M365 supports.

The M365 form and platform was used for creating a workflow via Power Automate to capture the Employment Tax Referral intake questionnaire form to be submitted through a SharePoint site that will be monitored by ET WSD. The referrals will be vetted to determine if the referral has adequate information to be further reviewed and research for a potential lead for employment tax case work.

4 Do you use Power Automate?

Yes

4.1 Have you documented this in the Data Locations section?

Yes

5 Do you use Visualization Tools (Power BI or Tableau) for reporting from multiple sources?

No

6 Is the data being accessed coming from OneDrive?

No

7 Do you have a data dictionary?

No

8 Is this M365 listed on As-Built-Architecture (ABA)? If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

No

Interfaces

Interface Type

Forms

Agency Name

Employment Exam Case Selection Referral Repository

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 42.001 - Examination Administrative Files

Describe the IRS use and relevance of this SORN.

The information received through referrals is maintained within systems covered by IRS SORN 42.001, Examination Administrative File. This SORN applies to records used in the identification, classification, and examination of potential Employment Tax noncompliance, including referrals and leads received from internal and external sources.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Tax Administration - Examination

What is the GRS/RCS Item Number?

RCS 23(66)

What type of Records is this for?

Electronic

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

Examination Information Report (Form 5346). Prepared by examiners and used to requisition returns. (Job No. NC1-58-79-6, Item 20) a) Non-selected Returns. b) Selected Returns.

What is the disposition schedule?

a) AUTHORIZED DISPOSITION Destroy 26 months after input to database. b) AUTHORIZED DISPOSITION Destroy when related returns are destroyed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

TAX ADMINISTRATION - EXAMINATION

What is the GRS/RCS Item Number?

RCS 23 (82)

What type of Records is this for?

Electronic

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

Specialist Referral System (SRS). The Specialist Referral System (SRS) automates the referral request process for Large Mid-Sized Business, Small Business/Self Employed, Taxpayer Services (formerly Wage & Investment), and Tax Exempt and Government Entities field specialists. (A) Inputs (B) System Data (C) Outputs

What is the disposition schedule?

A. AUTHORIZED DISPOSITION Delete/Destroy cache files after successful entry and verification. B. AUTHORIZED DISPOSITION Cut off following the close of the referred case. Delete/Destroy 10 years after cutoff. C. AUTHORIZED DISPOSITION Cut off following the close of the related case. Delete/Destroy any outputs not filed in the case 10 years after cutoff. Most outputs are filed with the relevant cases.

Data Locations

What type of site is this?

SharePoint Online (SPO) Collection

What is the name of the SharePoint Online (SPO) Collection?

SBSE Employment Exam Case Selection Referral Repository

What is the sensitivity of the SharePoint Online (SPO) Collection?

Personally Identifiable Information (PII) including Linkable Data

What is the URL of the item, if applicable?

[https://forms.office.com/Pages/DesignPageV2.aspx?prevorigin=ty
mo&origin=NeoPortalPage&rpring=UsGovGccProduction&rpsess
ion=23b853d3-dd31-4330-b3b0-
e0f3777c0aa8&subpage=design&id=hSs38gKIDEmxlnuWxz_uOz
TJ6MpzG_FHrB8f2wYwm-
9UMTIJUINIRkxBQkJXVlo4TVpOMIJPUjRNSi4u](https://forms.office.com/Pages/DesignPageV2.aspx?prevorigin=ty
mo&origin=NeoPortalPage&rpring=UsGovGccProduction&rpsess
ion=23b853d3-dd31-4330-b3b0-
e0f3777c0aa8&subpage=design&id=hSs38gKIDEmxlnuWxz_uOz
TJ6MpzG_FHrB8f2wYwm-
9UMTIJUINIRkxBQkJXVlo4TVpOMIJPUjRNSi4u)

Please provide a brief description of the SharePoint Online (SPO) Collection.

The SharePoint Online (SPO) collection contains information, including PII, submitted by internal IRS users through an Employment Tax referral questionnaire. The data is collected via a Microsoft Form integrated with SharePoint and may include taxpayer names, business names, EINs or SSNs, contact information, and other relevant details necessary to evaluate potential Employment Tax noncompliance. This information is securely stored and accessed only by authorized personnel for the purpose of referral intake, classification, and case selection within ET WSD.

What are the incoming connections to this SharePoint Online (SPO) Collection?

Incoming connections to this SharePoint Online (SPO) collection consist of automated data transmissions from the Employment Tax referral intake process. Using Microsoft Power Automate, referral data submitted through the Microsoft Form is compiled into an Excel file at defined intervals. Once generated, the file is transmitted via secure, encrypted email to a designated ET WSD mailbox, which serves as the centralized intake point for referral information. This process ensures the consistent, timely, and secure delivery of structured data for analysis, classification, and case selection related to potential Employment Tax noncompliance.

What are the outgoing connections from this SharePoint Online (SPO) Collection?

There are no automated outgoing connections from this SharePoint Online (SPO) collection. The associated mailbox functions solely as a secure intake point for Employment Tax referral data submitted through the

automated SharePoint process. ET WSD personnel manually access the mailbox to retrieve and review the Excel files for further evaluation, classification, and potential case selection.