

Date of Approval: 05/23/2025
Questionnaire Number: 2273

Basic Information/Executive Summary

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

Enterprise File Storage- Enterprise Pega Platform as a Service

Acronym:

EFS-(EPPaaS)

Business Unit

Information Technology

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

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Designated Executive Representative

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Executive Sponsor

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

The EFS - USCerts program digitizes taxpayer forms and creates workflows to allow business analysts to quickly respond to taxpayer requests. The program allows the modernization of Federal technology and software to maximize governmental efficiency and productivity. The current EFS - USCerts program is moving from its current Infrastructure as a Service (IaaS) environment and onto the Enterprise Pega Platform as a Service (EPPaaS). EPPaaS gives the IRS a unified, cloud-based platform as a service to automate and streamline case management. This helps IRS employees resolve taxpayer issues faster, reduce costs, and improve service directly supporting the IRS mission to provide efficient, fair, and high-quality taxpayer service. The EFS-USCerts program is owned and managed by the Unified Communications (UC) team within User and Network Services (UNS). Key stakeholders include various IRS business units such as Taxpayer Services, Large Business & International (LB&I), and the

Competent Authority, while contractors may be engaged for platform migration and ongoing support. Other stakeholders include organizations within IRS Information Technology (IT), such as Cybersecurity, Enterprise Services (ES), Applications Development (AD), and Enterprise Case Management (ECM). The system is currently transitioning from an Infrastructure as a Service (IaaS) environment within NetHub - the IRS' AWS GovCloud environment - to the cloud-based Enterprise Pega Platform as a Service (EPPaaS). The EPPaaS solution is the Federal Risk and Authorization Management Program (FedRAMP) authorized Pega Cloud for Government (PCFG), which is housed within a separate instance in AWS GovCloud. This transition is necessary to support the IRS's modernization initiatives, enabling process improvements, increased efficiency, and cost savings by digitizing taxpayer forms and automating workflows. The EFS-USCerts system benefits the IRS by streamlining case management, reducing manual workloads, enhancing data security, and improving the speed and quality of taxpayer service. This program supports the IRS mission to provide efficient, fair, and high-quality service to the public. Sensitive But Unclassified (SBU) and Personally Identifiable Information (PII) are sent to the IRS from taxpayers via the Enterprise Electronic Facsimile (EEFax) system, the Document Upload Tool (DUT), or through mail. These taxpayer forms contain SBU and PII data and are converted to digital format to avoid printing millions of pages of paper annually. After forms are received and converted to a digital format, they are encrypted and transmitted securely to the Pega platform through the IRS' Enterprise File Transfer Unit (EFTU). Information from this platform is not accessible from outside of the IRS network and it is only accessible to those IRS employees or contractors that have access to the platform as authorized by the Business Entitlement Access Request System (BEARS) entitlements. Information does not leave the system unless a business unit employee with proper access has a need to find specific taxpayer information.

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).

The taxpayer sends a tax form to the IRS, which is then ingested into the EFS system where IRS Business Analysts process the request by entering required information into that record. The associated image file and data is retained in this record for the duration of the required retention period then it is automatically disposed of by the system.

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

Address
Centralized Authorization File (CAF)
Citizenship or Migration Status
Credit Card Number
Email Address
Employer Identification Number
Employment Information
Family Members
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)
Name
Non-Tax Proprietary data
Other
Passport Number
Preparer Taxpayer Identification Number (PTIN)
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.

Place of Birth, Date of Birth

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?

Yes

1.1 What is the name of the Business Unit (BU) or Agency initiative?

The initiative is part of the IRS's boarder effort modernize its document management processes, specifically by providing secure, scalable, and automated storage for electronic faxes received through the EEFax system.

2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

Application

3 What Tier designation has been applied to your system? (Number)

5

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?

1591

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

Enterprise File Storage - US Certification for Residency

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.)

In July of 2022, EFS was re-platformed on to the PEGA platform that is hosted by ECM on their infrastructure. The Agency is transitioning to a new Pegasystems environment, residing in the AWS Gov Cloud that includes a Platform as a Service (PaaS) with the Pegasystems application. This new system is owned by the Enterprise Pega Platform as a Service (EPPaaS) team and can also be referred to the Pega Cloud for Government (PCFG) platform. The current EFS workflows will migrate to the new EPPaaS environment, and all new workflows will be developed within EPPaaS. The EPPaaS environment will integrate with Enterprise File Transfer Unit (EFTU) through the IRS External Partner Gateway. All taxpayer forms that are faxed to the IRS and have a workflow within EPPaaS will be digitized and sent to the EPPaaS environment for processing. With the transition to EPPaaS (also known as PCFG) and the shift away from the previous platforms, a new boundary will be established within EPPaaS. This boundary is owned by Enterprise Services and falls under their overall platform security perimeter. The first Minimum Viable Product (MVP) that will be included in the EPPaaS environment will be the USCerts Pegasystems workflow. This will be moved in June 2025. The five other EFS workflows will be migrated between June - November 2025. We will also be building workflows for additional taxpayer forms within EPPaaS going forward.

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

No

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.

The new EPPaaS environment that is in PCFG is in the readiness state. We are moving our boundary within the EPPaaS boundary that is owned by Enterprise Services. We've been asked to fix our current boundary documentation to include the move to EPPaaS for our yearly assessment.

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.

UN Technical Integration Board (TIB)

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.

211340

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?

No

10.1 You have indicated that you do not have an "accounting of disclosures" process in place; please indicate a projected completion date or explain the steps taken to develop your accounting of disclosures process. Note: The Office of Disclosure should be contacted to develop this system's accounting of disclosures process.

We are currently working with the Office of Disclosure to develop and implement an accounting of disclosures process for this system. The projected completion date for establishing this process is March 31, 2026, in alignment with IRS IRM 11.3.37 requirements and annual reporting cycles.

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?

Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

Pega Cloud for Government (PCFG) F1306282198A 3/18/2025

12.2 Does the CSP allow auditing?

Yes

12.21 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

12.3 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

High

13 Does this system/application interact with the public?

No

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.)

Roles: User, Manager, Developer, or System Administrators.

Access Level: Read Only, Read and Write, or an 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.

A Privacy Act Statement is not used because taxpayers do not have access to the system.

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".

Not Applicable

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".

Under 5,000

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".
Not Applicable

22 How is access to SBU/PII determined and by whom?
The Contract Officer Representative (COR) determines the system administrators for contractors. The Business Owners determine the business analysts that are approved for access to view SBU/PII data.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.
No

24 Explain any privacy and civil liberties risks related to privacy controls.
A key privacy and civil liberties risk related EFS is the Potential unauthorized access or disclosure of sensitive taxpayer data, which could result in identity theft, financial fraud or reputational harm for individuals and may also expose the IRS to legal and regulatory consequences. Additionally, mishandling of this information can undermine public trust and have chilling effects on civil liberties, as individuals may fear their private data could be improperly accessed, surveilled share without consent.

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.
System audit trails provided detailed, time stamped record of all user and system activities, including logins, data access, modification and administrative actions.

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

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Enterprise Electronic Fax (EEFax)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Enterprise Fax (eFax)

Interface Type

Forms

Agency Name

2848-Power of Attorney

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

CCC941-AGI Certification and Consent to Disclosure of Tax Information

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

SS4-Application for Employer Identification Number

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8821-Tax Information Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Streaming Data Monitoring Tool (SDMT)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

Forms

Agency Name

706-US Estate Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

8802-Application for United States Residency Certification

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

4506C-Income Verification Request

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 00.001 - Correspondence Files and Correspondence Control Files

Describe the IRS use and relevance of this SORN.

EFS ensures that all correspondence, including letters, emails, and memoranda related to IRS matters stored within its data base, is managed, and tracked according to this SORN. EFS plays a crucial role in maintaining the confidentiality and integrity of communications under the IRS's jurisdiction. EFS maintain a secure storage and a retrieval of correspondence records, adhering to the stringent access controls and security measures outlined in the IRS Information Technology (IT) Security policies (IRM 10.8) and the Physical Security Program (IRM 10.2). Additionally, EFS follow the retention and disposal schedules in IRM 1.15, ensuring that correspondence records are appropriately maintained and

disposed of. By aligning with SORN 00.001, the EFS can ensure that all correspondence records are handled in a manner that supports IRS regulatory compliance and preserves the confidentiality and integrity of communications under the IRS's jurisdiction.

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

EFS securely manages and retains personnel-related records, including those of current and former IRS employees. EFS stores and retrieves records, such as employee identifiers (e.g., SSN, SEID), payroll data, and other personnel information, in both electronic and paper formats. The application adheres to the stringent access controls outlined in the IRS Information Technology (IT) Security policies (IRM 10.8) and the Physical Security Program (IRM 10.2) to protect these sensitive records. Additionally, EFS complies with the retention and disposal schedules in IRM 1.15, ensuring that records are maintained and disposed of appropriately. By integrating the policies and procedures from SORN 36.003, EFS helps IRS manage personnel records in a secure, compliant, and efficient by supporting the broader objectives of the agency's human capital management and payroll systems.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

EFS captures and maintains audit logs, access records, and security-related data to monitor and track user activities. These records are essential for detecting and investigating unauthorized access or misuse, ensuring compliance with IRS security policies. EFS, in its role, implement stringent safeguards aligned with the Internal Revenue Manual (IRM) to secure these records' storage, retrieval, and eventual disposal. Additionally, EFS plays a crucial role in supporting authorized disclosures to law enforcement and legal entities as specified in the SORN, thereby upholding the integrity and security of taxpayer information within the IRS framework.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

WAGE AND INVESTMENT (W&I) RECORDS

What is the GRS/RCS Item Number?

29, item 93

What type of Records is this for?

Electronic

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

Taxpayer Correspondence Files.

What is the disposition schedule?

Destroy 30 days after file is closed.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

WAGE AND INVESTMENT (W&I) RECORDS

What is the GRS/RCS Item Number?

29, item 442

What type of Records is this for?

Electronic

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

IRS-USDA AGI Data Sharing Project Files.

What is the disposition schedule?

Cut off at the end of the processing year. Maintain in office for 1 year after cutoff, then retire to Records Center. Destroy 6 years after cutoff.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

WAGE AND INVESTMENT (W&I) RECORDS

What is the GRS/RCS Item Number?

29, item 418

What type of Records is this for?

Electronic

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

U.S. Residency Certification (U.S. CERT) System

What is the disposition schedule?

Retention Period: 6 years, 3 months after cutoff

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

WAGE AND INVESTMENT (W&I) RECORDS

What is the GRS/RCS Item Number?

29, item 54

What type of Records is this for?

Electronic

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

Power of Attorney (POA) / Tax Information Authorization (TIA),
Centralized Authorization File (CAF).

What is the disposition schedule?

Retire to IRS C-Site one year after year of processing. Destroy
after January 2 of the year following the purge year which is
identified by the first 2 digits of the SDLN on the POA or TIA.
(Job No. NC1-58-85-10, Item 54)

Data Locations

What type of site is this?

System

What is the name of the System?

Enterprise File Storage

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

Please provide a brief description of the System.

The EFS - USCerts program digitizes taxpayer forms and creates workflows to allow business analysts to quickly respond to taxpayer requests. The program allows the modernization of Federal technology and software to maximize governmental efficiency and productivity. The current EFS - USCerts program is moving from its current IaaS environment and onto the Enterprise Pega Platform as a Service (EPPaaS). EPPaaS gives the IRS a unified, cloud-based platform as a service to automate and streamline case management. This helps IRS employees resolve taxpayer issues faster, reduce costs, and improve service directly supporting the IRS mission to provide efficient, fair, and high-quality taxpayer service.

What are the incoming connections to this System?

The IRS Enterprise Pega Platform as a Service (EPPaaS) Pega Cloud for Government (PCFG) system is housed within the AWS GovCloud. IRS has an external partner gateway within AWS GovCloud that connects directly to IRS data centers in Martinsburg and Memphis. All inbound taxpayer forms are digitized, encrypted, and sent to the Enterprise Transfer File Unit (EFTU) within the data centers and then forwarded to the external partner gateway. From there, the inbound taxpayer forms are routed to the system. Taxpayer forms do have SBU and PII information on them, provided by the taxpayer themselves. Administrators (IRS employees and approved contractors) and

business unit employees have approved access to the system through the Business Entitlement Access Request System (BEARS) entitlements. They enter the system through a URL that routes them through the IRS data centers, then to a direct connection to the external partner gateway in the AWS GovCloud, then directly to the application.

What are the outgoing connections from this System?

Any outgoing connections are the same as the incoming connections. Information can only be retrieved by approved employees. There are no connections to the outside as access to the URL from anywhere outside of the IRS is blocked.