

Date of Approval: **March 29, 2022**

PIA ID Number: **6819**

SYSTEM DESCRIPTION

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

Examination Operational Automation Database, EOAD

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?

Examination Operational Automation Database, EOAD, PCLIA 6352

What is the approval date of the most recent PCLIA?

8/25/2021

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

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.

Small Business/Self-Employed (SB/SE) Governance Board

Current ELC (Enterprise Life Cycle) Milestones:

System Development/Milestone 4B

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.

EOAD captures examination results by issue. This data is used to enhance the ability to identify specific areas of non-compliance based upon examination results and track the effectiveness of the examination classification process. EOAD is used to track examination results for National Research Project examinations. In addition, EOAD data is used to fulfill disclosure of examination results under agreements with state and local taxation agencies. Data is captured by SB/SE, Large Business & International, and Wage & Investment examiners for examinations of all Forms 1040, 1120, 1120-S, and 1065 using Report Generation Software (RGS) and Issue Management System (IMS) software.

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?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

Interfaces with external entities that require the SSN

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

The office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs, which the Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. The EOAD system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time. SSNs are permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax return.

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

None.

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
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:

Official Use Only (OUO) or Limited Official Use (LOU) Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Proprietary data Business information that does not belong to the IRS.

Protected Information Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

Criminal Investigation Information Information concerning IRS criminal investigations or the agents conducting the investigations.

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.

The system contains return preparer identification (name, identification number, firm name, and address), and return information, including partner's names, capital percent, profit percent, loss percent, SEID, and used for both auditing.

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)

SSN for tax returns and return information is Internal Revenue Code Section 6109

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.

It is necessary to capture PII in order to identify the examined taxpayers. The specific identification of taxpayers is necessary to provide audit results to state and local tax agencies and to link the records to other IRS databases to validate certain fields on the data file. No alternative solutions have/or will be applied to the system. Access to data is limited to least privileges.

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

EODAD electronically extracts data from RGS collected by Correspondence Examination Automation Support (CEAS) and IMS at the time cases are closed electronically. There is no opportunity for manipulation of the data collected from RGS, IMS, CEAS, and Audit Information Management System (AIMS). After the monthly data download, the EODAD programmer performs additional processing to overwrite various data fields (e.g. - Source Code, Project Code, Post of Duty Code) with AIMS data because AIMS data is considered more reliable. The data collection process from RGS is tested annually. The closed cases on EODAD are matched against closed cases on AIMS monthly to determine the rate of collection of EODAD data. Collection rates below 95% are investigated further to determine if systemic issues are preventing data collection.

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 42.021 Compliance Programs and Projects Files

IRS 34.037 Audit Trail and Security Records

IRS 42.001 Examination Administrative Files

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: Issue Management System

Current PCLIA: Yes

Approval Date: 9/3/2019

SA&A: Yes

ATO/IATO Date: 5/7/2017

System Name: AIMS Related Reports

Current PCLIA: Yes

Approval Date: 8/30/2018

SA&A: No

System Name: BEARS

Current PCLIA: Yes

Approval Date: 8/25/2021

SA&A: Yes

ATO/IATO Date: 1/27/2021

System Name: Active Directory

Current PCLIA: Yes

Approval Date: 8/18/2021

SA&A: Yes

ATO/IATO Date: 3/18/2021

System Name: Correspondence Examination Automation Support (CEAS)

Current PCLIA: Yes

Approval Date: 2/18/2021

SA&A: Yes

ATO/IATO Date: 1/19/2021

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?

No

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: Compliance Data Warehouse
Current PCLIA: Yes
Approval Date: 9/16/2020
SA&A: Yes
ATO/IATO Date: 5/29/2018

Identify the authority.

Authority and purpose is pursuant to section 6103(h)(1) of the IRC. IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

For what purpose?

Access is needed for tax administration.

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

Yes

Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).

Organization Name: Government Accountability Office
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Identify the authority.

Authority and purpose is pursuant to section 6103(h)(1) of the IRC. IRC 6103(h)(1) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Internal and external stakeholders need access to the PII data fields since these fields identify the taxpayer.

For what purpose?

Access is needed for tax administration.

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

Yes

Identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: City of Portland, Revenue Division
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of Philadelphia
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Alabama Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Colorado Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: North Dakota Job Service
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Nebraska Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New Hampshire Employment Security
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New Jersey Department of Labor & Workforce Devel.
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New York State Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Ohio Department of Job and Family Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Pennsylvania Department of Labor & Industry
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: South Carolina Department of Employment & Workforce
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: South Dakota Department of Labor & Regulation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Tennessee Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: California Employment Development Department
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Colorado Department of Labor & Employment
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: District of Columbia Department of Employment Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Delaware Division of Unemployment Ins
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Georgia Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Hawaii Department of Labor and Industrial Relations
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Iowa Workforce Development Unemploy. Insur. Div
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Idaho Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Indiana Department of Workforce Development
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Kentucky Office of Unemployment Insurance
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Louisiana Workforce Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Maryland Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Maine Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Michigan Unemployment Insurance Agency
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Minnesota Department of Employment & Economic Devel.
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Missouri Division of Employment Security
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Mississippi Department of Employment Security
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Utah Department of Workforce Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Virginia Employment Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Washington Employment Security Department
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Wisconsin Department of Workforce Development Unemployment
Insurance
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Workforce West Virginia
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Wyoming Department of Workforce Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Arizona Department of Economic Security, Unemployment Tax
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Alaska Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Alabama Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Arkansas Department of Finance & Administration
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Arizona Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: California Franchise Tax Board
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: California Department of Tax & Fee Administration
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Connecticut Department of Revenue Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Delaware Division of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Florida Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Georgia Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Hawaii Department of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Iowa Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Idaho State Tax Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Illinois Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Indiana Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Kansas Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Kentucky Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Louisiana Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Massachusetts Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Comptroller of Maryland
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: District of Columbia Office of Tax & Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Maryland Department of Assessments & Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Maine Revenue Services
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Michigan Department of Treasury
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Minnesota Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Missouri Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Mississippi Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Montana Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: North Carolina Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: North Dakota Tax Commissioner
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Nebraska Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New Hampshire Department of Revenue Administration
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New Jersey Division of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New Mexico Taxation & Revenue Department
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Nevada Department of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New York Department of Taxation & Finance
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Ohio Department of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Oklahoma Tax Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Oregon Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Pennsylvania Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Puerto Rico Dept. of Treasury
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Rhode Island Division of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: South Carolina Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: South Dakota Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Tennessee Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Texas Comptroller of Public Accounts
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Utah State Tax Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Virginia Department of Taxation
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Vermont Department of Taxes
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Washington Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Wisconsin Department of Revenue
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: West Virginia State Tax Department
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Ohio Regional Income Tax Agency (RITA)
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Ohio Central Collection Agency (CCA)
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Louisville Metro Revenue Commission
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: Lexington-Fayette Urban County Government
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of Detroit, Office of Treasury
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City Of Kansas City, Missouri Department of Finance
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of St. Louis Collector of Revenue (Missouri)
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: New York City Department of Finance
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of Toledo
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of Cincinnati
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Organization Name: City of Columbus
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

Identify the authority.

Authority and purpose is pursuant to section 6103(d) of the IRC. IRC 6103(d) provides for disclosure of returns and return information to officers and employees of the Department of the Treasury (including IRS) whose official duties require access for tax administration. Dissemination of EOAD data to 104 state and local taxation agencies is done through EFTU.

The participation of the agencies is incorporated into the annual Governmental Liaison Data Exchange Program enrollment and coordinated by the Office of Governmental Liaison & Disclosure.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

Internal and external stakeholders need access to the PII data fields since these fields identify the taxpayer.

For what purpose?

Tax administration

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?

The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. See Treasury Directive Publication (TDP) 25-07 Section 4.4 for further details on notice. When a return is selected for examination, the taxpayer is sent Notice 609, Privacy Act Notice, Pub 3498, The Examination Process, Pub 5, Your Appeals Rights and How to Prepare a Protest Publication 4227, Overview of the Appeals Process.

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

No

Why not?

Information is collected from returns filed, procedural fields, and examination results. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. See TDP 25-07 Section 4.4 for further details on notice.

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

The EOAD Database does NOT make determinations. All determinations are completed through the Examination process with no direct correlation to the EOAD system. IRS policy allows affected parties the opportunity to clarify or dispute negative determinations per the examination appeals.

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

System Administrators: Administrator

Developers: Read Write

IRS Contractor Employees

Contractor System Administrators: Administrator

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

EOAD relies on the General Support Systems (GSS) common controls associated with the IRS Enterprise Active Directory domain structure to uniquely identify and verify the identity of each user. Direct access to the server is currently limited to the System Administrators and EOAD programmers. All access is approved by IRS Program Managers.

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.

EOAD data is approved for destruction after 25 years in accordance with Document 12990 (IRM 1.15.1.1.2.(2)m). Internal Revenue Service Records Control Schedule 23 Tax Administration - Administrative Record item 1, Examination Subject Files. RCS 23 Item 83 Report Generation Software- B) System Data (Master Files): The RGS System maintains correspondence sent to the taxpayer, the examination report, case workpapers, case history document, and case closing record. AUTHORIZED DISPOSITION Cut off at close of case. Delete 15 years after cutoff. RCS 26 Item 47-Issue Management System (IMS). B. System Data: System data in the Issue Management System (IMS) is imported on a periodic basis and is used to capture time data, as well as study issues, and make decisions on both individual cases and general subject areas. AUTHORIZED DISPOSITION Cut off at end of fiscal year. Delete/Destroy 5 years after cutoff

SA&A OR ASCA

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

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

The system is covered under GSS common controls, including auditing. Dissemination of EOAD data to internal customers is done via a shared drive controlled by Information Technology (IT). Password protected data files for respective business operating divisions are placed in separate folders on the shared drive. Each data file has a unique password. Requests to access the data are submitted via WebAD\Qwert system and are reviewed by the EOAD business contact. Upon approval, the internal customer is approved for access to the drive. Once access is approved, the mapping instructions and password are shared with the customer. There is no audit trail documenting the details of when customers access the shared drive.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

All software is tested by IT

SBU DATA USE

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

Yes

Was permission granted per the requirements of Form 14664, SBU Data Use Questionnaire or Form 14665, SBU Data Use Request?

Yes

Provide the date the permission was granted.

2/9/2021

Was testing performed in conformance with IRM 10.8.8 Information Technology (IT) Security, Sensitive But Unclassified (SBU) Data Policy?

Yes

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Not Applicable

Contractors: Not Applicable

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?

Yes

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? Contact Disclosure to determine if an accounting is required.

Yes