

Date of Approval: **November 01, 2021**

PIA ID Number: **6373**

SYSTEM DESCRIPTION

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

ePostcard, ePostcard

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?

ePostcard, ePostcard, 5, 3705

What is the approval date of the most recent PCLIA?

10/1/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

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

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

Current ELC (Enterprise Life Cycle) Milestones:

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

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

Yes

GENERAL BUSINESS PURPOSE

What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.

ePostcard is a web-based application used for online submission of Internal Revenue Service (IRS) form 990-N, Electronic Notice for Tax-Exempt Organizations, for annual filings for small tax-exempt organizations reporting \$50,000 or less. ePostcard transmits submissions Modernized Electronic Filing (MeF). Pursuant to Internal Revenue Code (IRC) 6104, all information transmitted to IRS via IRS Form 990N is made publicly available via www.irs.gov approximately two weeks after submission.

PII DETAILS

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

Yes

Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e., last 4 digits, etc.)?

Yes

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

Employer Identification Number

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

Yes

Specify the PII Elements:

Name
Mailing address
Phone Numbers
E-mail Address
Internet Protocol Address (IP Address)
Tax Account Information

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

Yes

Specify the types of SBU from the SBU Types List:

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

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

Yes

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

Log-in User Names, Passwords

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

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

Has the authority been verified with the system owner?

Yes

BUSINESS NEEDS AND ACCURACY

Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.

The IRS contractor, Accenture, pulls the National Accounts Profile (NAP) file from the IRS server. This file is pulled weekly to ensure users are tax exempt with a need to access ePostcard. User validation is done through eAuthentication. Accenture does not validate user access. ePostcard is a web-based application that transfers submittals to the Modernized eFiling system (MeF). Once the users enter their information in the IRS Form 990N, it is transmitted to the IRS MeF production system. It must be noted that pursuant to IRC 6104, all information transmitted to IRS via IRS Form 990N is publicly available approximately two weeks after submission.

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

The information is collected from the user and is displayed back to the user for verification prior to final submission. Field level and form level validation is used to ensure that inputs conform to the appropriate schema. Email addresses are verified by a process of sending a confirmation email to the provided address when the user obtains their login ID. The Form 990-N itself is final once submitted and cannot be modified directly on this system. The user/filer can log in and update their contact information at any time. ePostcard does NOT make determinations. All determinations are completed through the Examination and Rulings and Agreement process with no direct correlation to ePostCard.

PRIVACY ACT AND SYSTEM OF RECORDS

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.

Yes

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

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

IRS 34.037 Audit Trail and Security Records

RESPONSIBLE PARTIES

Identify the individuals for the following system roles:

Official Use Only

INCOMING PII INTERFACES

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

Yes

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

Yes

Enter the files and databases:

System Name: National Account Profile (NAP)

Current PCLIA: Yes

Approval Date: 2/27/2020

SA&A: No

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

No

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

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 990-N

Form Name: Electronic Notice (ePostard) for Tax Exempt Organizations Not Required to File Form 990

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: IRS.gov

Current PCLIA: No

SA&A: No

System Name: Modernized eFiling System (MeF)

Current PCLIA: Yes

Approval Date: 2/23/2020

SA&A: Yes

ATO/IATO Date: 2/9/2020

Identify the authority.

The Pension Protection Act of 2006 requires all tax-exempt organizations to file a return with the Internal Revenue Service (IRS) each year. This Act requires all small organizations to file electronically. MeF is the Service's avenue for all electronic filing.

For what purpose?

The Pension Protection Act of 2006 requires all small organizations must file electronically. MeF is the Service's avenue for all electronic filing.

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

No

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

No

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

Yes

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

Organization Name: Accenture
Transmission Method: Electronic
ISA/MOU: Yes

Identify the authority.

ePostcard is a contractor owned and managed application. Accenture is the IRS contractor for ePostcard. Authority and purpose is pursuant to section 6103(h)(1) of the Internal Revenue Code (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?

Yes

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

Yes

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Yes

When was the e-RA completed?

11/19/2020

What was the approved level of authentication?

Level 1: Little or no confidence in the asserted identity's validity.

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?

A Privacy Act Notice is present on the Form and displayed on the site prior to submission. Notice, consent, and due process are provided pursuant to 5 USC.

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

No

Why not?

The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections.

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

A Privacy Act Notice is present on the Form and displayed on the site prior to submission. Notice, consent, and due process are provided pursuant to 5 USC.

INFORMATION PROTECTION

Identify the owner and operator of the system (could be IRS owned and operated; IRS owned, contractor operated; contractor owned and operated).

Contractor Owned and Operated

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

IRS Employees

Users: Read Write

Managers: Read Write

IRS Contractor Employees

Contractor System Administrators: Administrator

Contractor Developers: Administrator

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

A list of IRS users requiring access is provided to the contractor by IRS Electronic Products and Services Support (EPSS) e-helpdesk personnel. The contractor determines the administrators and developers requiring access based on the roles and requirements for system maintenance and provides the names and information to IRS program management for authorization. IRS EPSS e-helpdesk personnel must approve the contractor based on the following prior to granting access. 1. Assign software ID. 2. Conduct communication tests. 3. Review test submissions based on the test scenarios the Service provides. 4. Escalate for questions or final approval. 5. Once approved, the contractor is granted access. ePostcard is not an IRS managed application - it resides on and is managed by an IRS contractor. Therefore, Business Entitlement Access Request System (Bears) is not applicable.

RECORDS RETENTION SCHEDULE

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

Yes

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

All records housed in the ePostcard system will be erased or purged from the system in accordance with approved retention periods for MeF. The method used for sanitization will follow NIST SP 800-88 guidelines. ePostcard is an input source to the MeF system, and as such will be managed according to requirements using IRS Records Control Schedules (RCS) 19, Item 81. Any new records or changes to the records retention requirements will be as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

SA&A OR ASCA

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

Yes

What date was it completed?

3/15/2021

Describe the system's audit trail.

The system logs events in keeping with the requirements of IRS Pub 4812 section 13.2. The logs are synchronized to a Security Information and Event Monitoring system for consolidation, alerting, and retention. The application logs include the following: All login attempts (successful and unsuccessful) with records of timestamp, user ID, and IP address involved, as well as reason for failure. All changes to user information (name, phone number, email address, password) are logged, including timestamp, old and new information (excluding password values), and user making the change. All events affecting filing status of a form (starting a form, completing a form, filing a form) are logged, including timestamp, action taken, and user taking the action.

PRIVACY TESTING

Does the system require a System Test Plan?

Yes

Is the test plan completed?

Yes

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

DocIT (Web-based document management system)

Were all the Privacy Requirements successfully tested?

Yes

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

No

Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?

This effort is part of the Annual Security Control Assessment (ASCA) process.

SBU DATA USE

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

No

NUMBER AND CATEGORY OF PII RECORDS

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

IRS Employees: Under 50,000

Contractors: Under 5,000

Members of the Public: 100,000 to 1,000,000

Other: No

CIVIL LIBERTIES

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

No

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

No

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

No

Does computer matching occur?

No

ACCOUNTING OF DISCLOSURES

Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax, or Privacy Act consent?

No