

Date of Approval: **February 23, 2021**

PIA ID Number: **5827**

## **SYSTEM DESCRIPTION**

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

Enforcement Revenue Information System, ERIS

*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?*

Enforcement Revenue Information System, ERIS 3189

*What is the approval date of the most recent PCLIA?*

2/8/2018

*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.*

Enterprise Operations Governance Board - EOps GB

*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.*

Enforcement Revenue Information System (ERIS) is a cross-functional data repository consisting of raw data warehouse and summary database that tracks the amount and timing of revenue from all IRS enforcement functions, along with the direct hours spent on the cases, where available. It is the only system that tracks enforcement cases across functions, and that captures the dollars actually collected on these cases. The IRS Commissioner and other IRS executives require the support of this automated system, which is designed primarily to enable them to more accurately measure the results of the IRS enforcement activities and to assist them in performing forecasts of direct hours and revenue. IRS managers also require the system to provide information that will aid them in managing enforcement functions, obtaining accurate measures of direct hours and revenues, and obtaining comprehensive information on direct hours and yields. The Commissioner, executives, and managers can use ERIS information to improve the accuracy of functional planning models and to direct their attention to areas where concentrated efforts will be most effective. For example, if executives can obtain specific, current information, they can then consider new approaches to workload management and enforcement function planning from both high-level and detailed perspectives.

## 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:*

Statistical and other research purposes

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

End users access ERIS data on Compliance Data Warehouse (CDW) where SSN/EIN/TIN are masked. Real TINs are used only for ERIS processing as SSN/EIN are the only way to match data to specific taxpayer accounts.

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

End users access ERIS data on Compliance Data Warehouse (CDW) where SSN/EIN/TIN are masked. Real TINs are used only for ERIS processing as SSN/EIN are the only way to match data to specific taxpayer accounts. Besides SSN/EIN/TIN no other PII is used for ERIS. 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 Enforcement Revenue Information System (ERIS) 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 returns.

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  
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:*

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.

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

No

*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.*

ERIS is the only application that tracks an enforcement case from start to finish, incorporating information from all of the various enforcement functions where the case was worked. ERIS delivers data, provides tools, and computing services to the Research Community to support projects, data analysis, prediction, simulation, and optimization studies. ERIS matches taxpayer-level data from different data sources by using TIN/SSN/EIN. ERIS has to account for specific taxpayer enforcement interactions/transactions and the only way to allocate this information to a specific taxpayer is through the unique identified - TIN/SSN/EIN.

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

Accuracy/Completeness - ERIS receives data from trusted internal sources. The data received by ERIS is verified by the various applications as being complete and accurate prior to being transmitted to ERIS. Additionally, ERIS schema is configured in accordance with its data sources; thus, the data, when it is retrieved via batch processing, will automatically load in the right format. One of ERIS's objectives is to provide reports that directly reflect the information provided by the various divisions with little or no modification. Timeliness - Data is received on regularly batch processes schedule (either weekly or monthly depending on the systems providing the data to ERIS). The schedule is base in accordance with established agreements between the ERIS project office and the project offices of the individual suppliers.

## **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 24.030 Customer Account Data Engine Individual Master File

IRS 24.046 Customer Account Data Engine Business Master File

IRS 34.037 Audit Trail and Security Records

IRS 26.019 Taxpayer Delinquent Account 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: CADE 2  
Current PCLIA: Yes  
Approval Date: 4/14/2020  
SA&A: Yes  
ATO/IATO Date: 9/16/2020

System Name: Information Returns Processing Underreporter (IRP UR)  
Current PCLIA: Yes  
Approval Date: 3/6/2020  
SA&A: Yes  
ATO/IATO Date: 4/19/2019

System Name: Tax Return Database Data Store - TRDB DS  
Current PCLIA: Yes  
Approval Date: 10/30/2018  
SA&A: Yes  
ATO/IATO Date: 10/27/2020

System Name: Individual Return Transaction File - IRTF  
Current PCLIA: Yes  
Approval Date: 4/6/2020  
SA&A: Yes  
ATO/IATO Date: 5/5/2020

System Name: Business Return Transaction File - BRTF  
Current PCLIA: Yes  
Approval Date: 3/27/2018  
SA&A: Yes  
ATO/IATO Date: 3/31/2020

System Name: Individual Master File - IMF  
Current PCLIA: Yes  
Approval Date: 3/4/2020  
SA&A: Yes  
ATO/IATO Date: 11/10/2020

System Name: Business Master File - BMF  
Current PCLIA: Yes  
Approval Date: 8/27/2018  
SA&A: Yes  
ATO/IATO Date: 10/27/2020

System Name: Automated Non-Master File - ANMF  
Current PCLIA: Yes  
Approval Date: 2/14/2018  
SA&A: Yes  
ATO/IATO Date: 9/16/2020

System Name: Audit Information Management System - AIMS  
Current PCLIA: Yes  
Approval Date: 9/19/2018  
SA&A: Yes  
ATO/IATO Date: 9/16/2020

System Name: Examination Return Control System - ERCS  
Current PCLIA: Yes  
Approval Date: 1/22/2020  
SA&A: Yes  
ATO/IATO Date: 10/16/2020

System Name: Integrated Collection System - ICS  
Current PCLIA: Yes  
Approval Date: 5/14/2019  
SA&A: Yes  
ATO/IATO Date: 7/5/2019

*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 - CDW  
Current PCLIA: Yes  
Approval Date: 9/16/2019  
SA&A: Yes  
ATO/IATO Date: 9/16/2020

*Identify the authority.*

Authority to disseminate and use tax return data for tax administration purposes under 26 US Code Section 6103.

*For what purpose?*

The Enforcement Revenue Information System (ERIS) transmits enforcement revenue data to the Compliance Data Warehouse (CDW) for research and analytics.

*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: Department of the Treasury  
Transmission Method: EFT  
ISA/MOU: No

Organization Name: General Accounting Office  
Transmission Method: EFT  
ISA/MOU: No



*Identify the authority.*

Authority to disseminate and use tax return data for tax administration purposes under 26 US Code Section 6103.

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

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103. All other records may be used as described below if the IRS deems that the purpose of the disclosure is compatible with the purpose for which IRS collected the records, and no privilege is asserted.

*For what purpose?*

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

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

No

*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?*

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.*

The Enforcement Revenue Information System (ERIS) is not a system that directly collects information from taxpayers. The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice in tax return instructions. ERIS uses information from other IRS systems to give a full accounting of what transpired on an enforcement case.

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

No

*Why not?*

The Enforcement Revenue Information System (ERIS) is not a system that directly collects information from taxpayers. ERIS uses information from other IRS systems to give a full accounting of what transpired on an enforcement case. ERIS does not directly provide individuals the opportunity to decline from providing information and/or from consenting to particular uses of the information. Notice, consent and due process are provided in the tax forms instructions filed by the taxpayer, and pursuant to 5 USC.

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

The Enforcement Revenue Information System (ERIS) is not a system that directly collects information from taxpayers. ERIS uses information from other IRS systems which provides the due process to give a full accounting of what transpired on an enforcement case.

## 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*

Users: Read Only

Managers: Read Only

System Administrators: Read Only

*IRS Contractor Employees*

Contractor Developers: Read Write

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

Requests for access to the Enforcement Revenue Information System (ERIS) by IRS personnel are made through the On-Line 5081 (OL 5081) process and must be approved by the requestor's manager and/or security representative. External requestors (such as contractors, Treasury, Government Accountability Office (GAO) et al) must use the paper Form 5081 and obtain approvals from the Contractor Technical Representative (COTR), security representative, ERIS Project Manager. Approval and authorization are granted based on signatory acknowledgement and agreement to comply with the Rules of Behaviors, complete security-related training. The level of data access is limited to that which is specified in the approved proposal request and those established through assigned rights and privileges.

## 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.*

ERIS data is approved for destruction 20 years after case is closed, or when no longer needed for operational purposes, whichever is later (Job No. N1-58-10-5, approved by the National Archives and Records Administration 12/21/2010). Data retention requirements, along with disposition instructions for ERIS inputs, outputs and data documentation will be published under IRM 1.15.27 Records Control Schedule for Compliance Research RCS 27, item 55 when next updated. One-year's worth of ERIS data is maintained at any one time as a back-up for disaster recover/data validation purposes. Deletion of this reference material occurs monthly on a rolling basis, one-year from its creation data. Every data file placed on ERIS is time/date stamped. After loading data from tapes, they are degaussed at Enterprise Computing Center Martinsburg (ECC-MTB). Paper data is shredded.

## 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?*

3/5/2019

*Describe the system's audit trail.*

ERIS relies on the Resources Access Control Facility (RACF) auditing capabilities at the mainframe system log. At a minimum, an event record shall specify the following: Logon and logoff information Password changes All systems administrator (SA) actions while logged on to the system as an SA and as a user Files accessed, modified and deleted.

## 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)?*

An ERIS-centric SharePoint.

*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?*

1.- Accountability: Applications that generate data for end users that contains PII have been modified to include privacy warnings. PII-specific data is transmitted to end users via encrypted protocols. 2.- Purpose Limitation: ERIS access is governed by OL5081 and only users with a business need are granted access. Annual recertification ensures access is reviewed. 3.- Minimization of Collection, Use, Retention, and Disclosure: In addition to IRS policy regarding least required privileges and access, only users with a business need are granted access via OL5081. In addition to IRS access restriction policies, contracting vehicles and policies require the narrowest degree of data collection necessary to fulfill ERIS' mission and minimize programming services required to be purchased by the government. 5.- Strict Confidentiality: ERIS access is governed by OL5081 and only users with a business need are granted access. Annual recertification ensures access is reviewed. 6.- Security: ERIS is a FISMA reportable system and undergoes annual testing for security certification. 10- Privacy Awareness and Training: All employees and contractors must complete security and privacy training annually and certification is tracked by IRS Management.

## **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.*

8/14/2014

*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?*

Yes

*Describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.*

ERIS is used to perform research studies that may identify an individual taxpayer or group of taxpayers. When used to identify individual taxpayers by TIN the requestor must submit a valid request with an approved business purpose with authorization to view sensitive but unclassified (SBU) data. This information can be requested to evaluate the impact of program or policy changes on specific groups of taxpayers and develop workload models to optimize the use of resources. These aggregate groups could be identified as non-filers, by balance due amounts.

*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