

Date of Approval: 02/20/2026
Questionnaire Number: 2749

Basic Information/Executive Summary

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

Exempt Status Application Management

Acronym:

ESAM

Business Unit

Tax Exempt and Government Entities

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

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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 Exempt Status Application Management (ESAM) system is an internal IRS system that offers comprehensive inventory and status oversight of determination cases processed by Rulings & Agreements in Tax Exempt Government Entities (TEGE). It facilitates the prompt and precise processing of applications for Employee Plans (EP) and Exempt Organizations (EO) determination letters, in accordance with the mandates outlined by the Internal Revenue Code (IRC) and Income Tax Regulations. Additionally, TEGE owned ESAM records and monitors user fees associated with EO and EP exemption applications coming from a public facing Treasury owned website known as pay.gov. These fees are submitted when requesting a determination of tax-exempt status or approval for employee pension plans. ESAM communicates the final determination decision to other internal IRS systems to confirm the resolution of the applications and

disseminates the pertinent closing letters to the public through the external linkage to the IRS.gov website. Access to the system is for internal IRS employees governed by BEARS access requests. ESAM is deployed on the Customer Relationship Management (CRM) Platform, which is a managed Software-as-a-Service (SaaS) environment hosted in Amazon Web Services (AWS) GovCloud. The CRM Platform consists of Salesforce (application layer) and MuleSoft (integration layer) components. CRM Products are managed and configured by Platform tenants according to their business use cases. The CRM Platform provides reusable infrastructure and foundational services for products, including single-sign-on enablement, audit and event logging, and pipeline management.

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).

All data is essential and used by management to support case inventory control, inventory monitoring by group and specialist, and processing user fees, as well as reporting functions. The data in ESAM is necessary for Tax Exempt and Government Entities (TE/GE) to determine if potential tax-exempt entities submitting applications to Exempt Organizations (EO) and Employee Plans (EP) meet the law requirements of the Internal Revenue Code. The data received from the public through their online application forms on pay.gov are stored with ESAM, which is a secure system only accessible by IRS employees or contractors with approved BEARS requests. ESAM maintains inventory for cases being resolved under the Employee Plans Determination Letter Program and the Exempt Organizations Determination Letter Program. The data is stored within ESAM for the required retention period then destroyed. No data is redundant or unnecessary.

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

Address
Agency Sensitive Information
Centralized Authorization File (CAF)
Document Locator Number (DLN)
Email Address
Employer Identification Number
Federal Tax Information (FTI)
Internet Protocol Address (IP Address)
Name

Protected Information
Standard Employee Identifier (SEID)
Telephone Numbers

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC

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?

Tax Exempt and Government Entities

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

System

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

3

4 Is this a new system?

Yes

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.

Readiness

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.

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

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.

211941

10 Does this system disclose any PII to any third party outside the IRS?

Yes

10.1 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?

Yes

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.

Salesforce FedRAMP ID: FR2003061248 05/27/2020; MuleSoft ID:
FR1818161169 07/31/2019

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

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Notice, consent and due process are provided in the application instructions filed by the taxpayer, and pursuant to 5 United State Code (USC).

15 Is this system owned and/or operated by a contractor?

Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

No

15.2 What PII/SBU data does the subcontractor(s) have access to?

Address, Agency Sensitive Information, Centralized Authorization File (CAF), Document Locator Number (DLN), Email Address, Employer Identification Number, Federal Tax Information (FTI), Internet Protocol Address (IP Address), Name, Protected Information, Standard Employee Identifier (SEID), Telephone Numbers

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.)

IRS Employees: Users (Read and Write), Managers (Read and Write), System Administrators (Read and Write), Developers (No access) Contractors: Users (No Access), Managers (No Access), System Administrators (Read and Write), Developers (Read and Write)

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.

WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY! This computer system is United States Government property. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users shall have no expectation of privacy as to any communication or information stored within 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".

Not Applicable

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".
More than 1,000,000

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

Only individuals who have been identified in the application's database table are authorized to access ESAM information. These users are IRS employees performing data entry, secretaries, reviewers, agents, tax law specialists, and managers. System administrators and database administrators have access to all data, system files, and functions required to carry out their assigned tasks and responsibilities. Developers do not have access to any production data. ESAM utilizes the Business Entitlement Access Request System (BEARS) process to streamline the request process for adding authorized Internal Revenue Service (IRS) employees, vendors, and contractors, as users on IRS computer systems and applications. Users access the BEARS application via a web site on the IRS Intranet. The user enters their Standard Employee Identifier (SEID), which is crosschecked against identity data received from the authoritative source, Human Resource (HR) Connect. Approval of access to an IRS application is a multi-step process.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.
Yes

24 Explain any privacy and civil liberties risks related to privacy controls.
None

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.
No

26 Describe this system's audit trail in detail. Provide supporting documents.
ESAM maintains an application audit trail known as a case chronology. These audit records are stored in a proprietary database and may only be viewed by privileged managers with access to the Manager persona. Salesforce and MuleSoft have built-in auditing capabilities and Enterprise Security Audit Trails (ESAT) auditing recommendations will be configured. Splunk will gather database information via scripts, as well as server event and application logs, into a central location. Splunk uses the Electronic File Transfer Utility (EFTU) to transfer this data to its servers for processing.

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

Interfaces

Interface Type

Forms

Agency Name

1023-EZ Application for Recognition of Exemption Under Section
501(c)(3) of the Internal Revenue Co

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

8821 Tax Information Authorization

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

8905 Certification of Intent to Adopt a Pre-Approved Plan

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

8940 Request for Miscellaneous Determination

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method
Manual - scheduled task

Interface Type

Forms

Agency Name

5300 Application for Determination for Employee Benefit Plan

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

1024 Application for Recognition of Exemption Under Section
501(a) or for Determination Under Section

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

8670 EDS Closing Form Exempt Organizations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Other

Other Transfer Method

Manual - scheduled task

Interface Type

Forms

Agency Name

5310A Notice of Plan Merger or Consolidation, Spinoff, or
Transfer of Plan Assets or Liabilities, N

Incoming/Outgoing

Incoming (Receiving)

Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type

Forms
Agency Name
1028 Application for Recognition of Exemption Under Section 521
of the Internal Revenue Code
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type

Forms
Agency Name
1023 Application for Recognition of Exemption Under Section
501(c)(3) of the Internal Revenue Code
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type

Forms
Agency Name
8717 User Fee for Employee Plan Determination Letter Request
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type

Forms
Agency Name
8734 Support Schedule for Advance Ruling Period

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Manual - scheduled task

Interface Type

 Forms
Agency Name
 5310 Application for Determination Upon Termination
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Manual - scheduled task

Interface Type

 Forms
Agency Name
 2848 Power of Attorney and Declaration of Representative
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Manual - scheduled task

Interface Type

 Forms
Agency Name
 5307 Application for Determination for Adopters of Modified
 Volume Submitter Plans
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Other
Other Transfer Method
 Manual - scheduled task

Interface Type

 IRS Systems, file, or database
Agency Name
 Integrated Data Retrieval System (IDRS)

Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Other
Other Transfer Method
MuleSoft

Interface Type
IRS Systems, file, or database
Agency Name
irs.gov
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Other
Other Transfer Method
MuleSoft

Interface Type
Forms
Agency Name
8718 User Fee for Exempt Organization Determination Letter
Request
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type
Forms
Agency Name
6088 Distributable Benefits from Employee Pension Benefit Plans
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type
IRS Systems, file, or database
Agency Name
SPLUNK

Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Electronic File Transfer Utility (EFTU)

Interface Type
Other Federal Agencies
Agency Name
Pay.gov
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
MuleSoft

Interface Type
Forms
Agency Name
8671 EDS Closing Form Employee Plans
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type
Forms
Agency Name
1024-A Application for Recognition of Exemption Under Section
501(c)(4) of the Internal Revenue Cod
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Interface Type
Forms
Agency Name
5316 Application for Group or Pooled Trust Ruling
Incoming/Outgoing
Incoming (Receiving)

Transfer Method
Other
Other Transfer Method
Manual - scheduled task

Systems of Records Notices (SORNs)

SORN Number & Name

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

Describe the IRS use and relevance of this SORN.

The ESAM System is a case management system. SORN IRS 50.222 was chosen because it matches the system description for ESAM and it's functionality

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

FTI

SORN Number & Name

IRS 36.003 - General Personnel and Payroll Records

Describe the IRS use and relevance of this SORN.

Personnel PII

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Records concerning the use of IRS computing equipment or other resources by employees, contractors, or other individuals to access IRS information; records concerning individuals whose information was accessed using IRS computing equipment/resources; records identifying what information was accessed; records concerned the use of IRS computer equipment and other resources to send electronic communications.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Modified EO/EP Determination System (MEDS) and Tax-Exempt Determination System

What is the GRS/RCS Item Number?

RCS 24 Item 80

What type of Records is this for?

Both (Paper and Electronic)

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

MEDS/TEDS is used to determine organization and/or employee plan eligibility for tax-exempt status.

What is the disposition schedule?

(A) Inputs: Includes scanned electronic images of a variety of tax forms for exempt organization and employee plan entries including, but not limited to, Forms 1023, 1024, 1025, 1028, 2848, 5300, 5307, 5309, 5310, 5310A, 6088, 8670, 8671, 8717, 8718, 8734, 8821, Schedule Q, 5316, 8905, INOLE BMF EIN, INOLE EPMF and 8940. Accompanying documentation includes manually transcribed form data and data acquired as the case is worked by TEGE Determination Specialists and Management. 1.) EP Paper Records. DISPOSITION Delete after verification of successful ingest/incorporation into system master file. 2.) EO Paper Records. DISPOSITION Delete 200 years after verification of successful ingest/incorporation into system master file. (B) System Data (Master Files): Contains organization and/or employee plan information derived from a variety of tax forms and case processing data. System information comes from scanned applications, imported documents, case data, case history, and case chronology. For each organization that submits an application data includes EIN, Organization Name, Mailing Address, Phone Number, applicable Masterfile codes along with Imaged Documents and Business Rules. Agent info: Name, Work Telephone Number, Group Number, SEID, Address, Email, and office address. 1. EP Electronic Records. Includes application forms and associated case file paperwork collected to help prepare the required employee plans letters. DISPOSITION Cut off on case closing date. Delete 10 years after cutoff. 2. EO Electronic Records. Includes application forms for tax exemption which include the purpose of the organization and its structure and are collected to decide as to whether a taxpayer qualifies for the tax-exemption and the Internal Revenue code they qualify as well as the associated determination letter. DISPOSITION Cut off on case closing date. Delete 200 years after cutoff. (B) Outputs: MEDS case data is shared with the LINUS and EDS system. (GRS 5.2,20)

Data Locations

What type of site is this?

System

What is the name of the System?

SPLUNK

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

SPLUNK implements a data warehousing solution that provides on-line analytical processing (OLAP) access to audit trail data to detect security violations. SPLUNK enables users to analyze and report on audit log data for both Modernized and Current Processing Environment (CPE) applications.

What are the incoming connections to this System?

None

What are the outgoing connections from this System?

Audit data and modernized application audit trails are transmitted directly to SPLUNK in Extensible Markup Language (XML) format via EFTU daily. SPLUNK collects, stores, and reports audit trail data for the investigation of instances of Unauthorized Access (UNAX) violations against Internal Revenue Service (IRS) applications.