

Date of Approval: **January 24, 2022**

PIA ID Number: **6700**

SYSTEM DESCRIPTION

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

Electronic Tax Administration Research Analysis System, ETARAS

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?

Electronic Tax Administration Research Analysis System, ETARAS PIA # 3742

What is the approval date of the most recent PCLIA?

2/20/2019

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.

Sustaining Operations (SO) ESC

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.

The Electronic Tax Administration Research and Analysis System (ETARAS) is an application that resides on the GSS-30 Wintel Application Servers. ETARAS was created to give e-file program owners, managers, and executives, information about electronic filing. The system contains data for every single tax return filed electronically. This data includes both line-item data pulled directly from the return and characteristic data that describes the return. Line-item data is limited but includes information such as the Social Security Number (SSN), Spouse SSN, Adjusted Gross Income (AGI), Filing Status, Refund Amount, Zip Code, State, and Earned Income Tax Credit (EITC) amounts. Examples of the "characteristic" data include the transmitter's Electronic Transmitter Identification Number (ETIN), the preparer's Electronic Filing Identification Number (EFIN), Preparer Firm Employer Identification Number (EIN), parent form type and the number and types of forms/schedules attached to the return. This allows an analyst to determine if the taxpayer filed the applicable forms/schedule but does not go into the complete details of exactly what fields were completed on each form. The system contains data on electronically transmitted individual (1040 series) tax returns, historical copies of Third-Party Data Store (TPDS) tables, copies of the refund files transmitted to Financial Management Service (FMS), as well as information on Business Master File (BMF) submissions (94XML, 1041, 1065, 990, 720, 2290, 8849 and 1120 series returns). This repository of information is used by a very limited number of analysts.

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:

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Another compelling reason for collecting the SSN

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

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed.

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

There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system.

Employer Identification Number

Other Taxpayer 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
Date of Birth
Protection Personal Identification Numbers (IP PIN)
Internet Protocol Address (IP Address)
Certificate or License Numbers
Financial Account Numbers
Employment Information
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.

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.

Each data item is required for the business purpose of ETARAS, which is to access and view the accepted and rejected returns information in order to identify and correct problems such as programming errors and to identify anomalies that may indicate fraudulent filing. Also provide statistical information to assist in the promotion of Electronic Filing.

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

ETARAS consolidates its data into accepted and rejected tables. It is this consolidation that gives the data its integrity. The data that ETARAS stores is unique in its format and composition. However, there are other systems, such as the E-File Report Web Page, that have summarized data, which is used to validate the accuracy, timeliness, and completeness of the data. The Business Objects Environment (BOE) produces reports that also serve as

tools for verification of the ETARAS data. Having multiple systems with similar data, one detail and one summary, allows us to validate one set of data against the other. Validity of the data cannot be done since this is done at the mainframe level. The data that ETARAS receives is the product of output reports from different major Internal Revenue Service (IRS) systems: Modernized eFile (MeF), Error Resolution System (ERS) and Master File. These systems produce reports that become the source of the ETARAS data as well as other systems throughout the IRS. Data validation is conducted by these systems and not at the ETARAS level.

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 22.062 Electronic Filing 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: Error Resolution System (ERS)
Current PCLIA: Yes
Approval Date: 10/28/2020
SA&A: No

System Name: Individual Master File (IMF)
Current PCLIA: Yes
Approval Date: 3/4/2020
SA&A: Yes
ATO/IATO Date: 9/22/2021

System Name: Modernized e-File (MeF)
Current PCLIA: Yes
Approval Date: 2/20/2019
SA&A: Yes
ATO/IATO Date: 2/9/2021

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?

Yes

Please identify the form number and name:

Form Number: 1040, 1040NR, 1040PR, 1040SS, 1040X
Form Name: U.S. Individual Income Tax Return

Form Number: 9465
Form Name: Installment Agreement Request

Form Number: 4868
Form Name: Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form Number: 56
Form Name: Notice Concerning Fiduciary Relationship

Form Number: 2350
Form Name: Application for Extension of Time To File U.S. Income Tax Return

Form Number: 940
Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: 941
Form Name: Employer's QUARTERLY Federal Tax Return

Form Number: 944
Form Name: Employer's ANNUAL Federal Tax Return

Form Number: 943,943A
Form Name: Employer's Annual Federal Tax Return for Agricultural Employees

Form Number: 945, 945A
Form Name: Annual Return of Withheld Federal Income Tax

Form Number: 1065
Form Name: U.S. Return of Partnership Income

Form Number: 1065 B
Form Name: U.S. Return of Income for Electing Large Partnerships

Form Number: 1041, 1041K1
Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: 1120
Form Name: U.S. Corporation Income Tax Return

Form Number: 1120S
Form Name: U.S. Income Tax Return for an S Corporation

Form Number: 1120POL
Form Name: U.S. Income Tax Return for Certain Political Organizations

Form Number: 1120F
Form Name: U.S. Income Tax Return of a Foreign Corporation

Form Number: 720
Form Name: Quarterly Federal Excise Tax Return

Form Number: 2290
Form Name: Heavy Highway Vehicle Use Tax Return

Form Number: 8849
Form Name: Claim for Refund of Excise Taxes

Form Number: 990, 990EZ, 990PF, 990N, 990T
Form Name: Return of Organization Exempt From Income Tax

Form Number: 7004
Form Name: Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

Form Number: 8868
Form Name: Application for Automatic Extension of Time To File an Exempt Organization Return

Form Number: 4720
Form Name: Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC

Does the system receive SBU/PII from Employee forms (e.g., the I-9)?

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

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.

Not applicable - ETARAS is only a repository of taxpayer (summary data) information submitted directly to the IRS through other IRS applications. ETARAS does not interact with taxpayers directly and thus "notice, consent, and due process" are addressed by other IRS applications that directly interact with taxpayers.

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 Internal Revenue Code 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".

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

Not applicable - ETARAS is only a repository of taxpayer (summary data) information submitted directly to the IRS through other IRS applications. ETARAS does not interact with taxpayers directly and thus "notice, consent, and due process" are addressed by other IRS applications that directly interact with taxpayers.

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 Write

System Administrators: Read Write

Developers: Read Write

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

Access to ETARAS is determined by the user's need to know. The Senior Analyst and their management make the determination as to who will receive access to the system and the level or permission that the user will receive. Access is managed via BEARS.

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.

ETARAS research data is approved for destruction when 7 years old, all other data after 3 years. Retention requirements for ETARAS inputs, outputs and system documentation are also stipulated under that NARA-approved authority. ETARAS disposition instructions are published in IRS Document 12990, Records Control Schedule 29 for Submission Processing Campus Records, item 432b.

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?

3/29/2021

Describe the system's audit trail.

The control to prevent unauthorized monitoring is in restricting access. In addition, the ETARAS application writes all SELECT statements to a trace file. A Cyber Solutions Development Gateway request has been submitted to have the ETARAS trace files reviewed by Enterprise Security Audit Trails (ESAT). All control and review of audit trails will be conducted by Information Technology (IT) and not by the ETARAS application.

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)?

The test plan (assessment plan) is stored in the Treasury FISMA Inventory Management System (TFIMS) repository.

Were all the Privacy Requirements successfully tested?

No

Please explain which Privacy Requirements were not tested and why?

ETARAS is a Tier 3 application. The privacy controls are typically not tested during the ASCA. However, Privacy issues are reviewed in Appendix E - Security Categorization, and in sections 2.10 and 2.11 where the application's SORNS are documented.

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?

Privacy issues are reviewed in Appendix E - Security Categorization, and in sections 2.10 and 2.11 where the application's SORNS are documented.

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: 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?

Yes

Explain the First Amendment information being collected and how it is used.

ETARAS is a research system used to monitor and evaluate the functioning of the electronic filing program. It contains data describing the makeup of each return and includes a few fields related to income and credits. These are used to verify that business rules are setting correctly, to check for programming errors in our systems and to look at broad demographics of who is utilizing electronic filing and how we might increase engagement.

Please list all exceptions (any one of which allows the maintenance of such information) that apply:

There is a statute that expressly authorizes its collection (identified in Q6).

Will the First Amendment information be used as the basis to make any adverse determination about an individual's rights, benefits, and/or privileges under Federal programs?

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