
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Electronic Tax Administration Research Analysis System, ETARAS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Electronic Tax Administration Research Analysis System, ETARAS, 303

Next, enter the **date** of the most recent PIA. 1/8/2013

Indicate which of the following changes occurred to require this update (check all that apply).

- No Addition of PII
- Yes Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- Yes New Access by IRS employees or Members of the Public
- Yes Addition of Commercial Data / Sources
- No New Interagency Use
- No Internal Flow or Collection

Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- Yes Domain Architecture/Milestone 2
- Yes Preliminary Design/Milestone 3
- Yes Detailed Design/Milestone 4A
- Yes System Development/Milestone 4B
- Yes System Deployment/Milestone 5
- Yes Operations & Maintenance (i.e., system is currently operational)

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

A.1 General Business Purpose

5. 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 holds line data, not summary data for every single tax return filed electronically. This type of data (summary data) provides characteristic records of the transmission, which include some (but not all) taxpayer data such as Social Security Number (SSN), Spouse SSN, Adjusted Gross Income (AGI), Filing Status, Refund Amount, Zip Code, State, Earned Income Tax Credit (EITC) amounts. Some of the "characteristic" data will be the Transmitter Electronic Transmitter Identification Number (ETIN), Preparer EFIN, Preparer Employer Identification Number (EIN), and Type of Form used to transmit. Currently, the system contains data on electronically transmitted individual (1040 series) tax returns, copies of Third Party Data Store (TPDS) tables, copies of the refund files transmitted to Financial Management Service (FMS), as well as information on 940, 941, 1041, 1065, 990, 720, 2290, 8849 and 1120 series returns. 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 in the forms. This repository of information is used by a very limited number of analysts. The data available on ETARAS is not only relevant, but also unique. This is the only nationwide system that has legacy Electronic Filing System (ELF) error codes and Modernized e-file (MeF) Business Rules that can be traced to a particular Software ID.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

| | |
|------------|--|
| <u>Yes</u> | Social Security Number (SSN) |
| <u>Yes</u> | Employer Identification Number (EIN) |
| <u>Yes</u> | Individual Taxpayer Identification Number (ITIN) |
| <u>No</u> | Taxpayer Identification Number for Pending U.S. Adoptions (ATIN) |
| <u>No</u> | Practitioner Tax Identification Number (PTIN) |

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.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? No

If **yes**, describe the other types of SBU/PII that are applicable to this system.

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

| | |
|------------|---|
| <u>Yes</u> | PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a) |
| <u>Yes</u> | SSN for tax returns and return information is Internal Revenue Code Section 6109 |
| <u>No</u> | SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397 |
| <u>No</u> | PII for personnel administration is 5 USC |
| <u>No</u> | PII about individuals for Bank Secrecy Act compliance 31 USC |
| <u>No</u> | Information by CI for certain money laundering cases may be 18 USC |

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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 problems, like programming errors or customer misinformation, and resolve them. Also provide statistical information to assist in the promotion of Electronic Filing.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

ETARAS consolidates its data into accepted and rejected databases. 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. ETARAS also serves as a system of validation to these other systems, such as the E-File Reports Web Page. The ELF system produces other reports for other systems that also serve as tools for verification of the ETARAS data. Having two 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 IRS systems (ELF, 94XML, MeF, EFS and ERS). These systems produces 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.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

| <u>SORNS Number</u> | <u>SORNS Name</u> |
|---------------------|---------------------------|
| Treas/IRS 22.062 | Electronic Filing Records |

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. N/A

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies? No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information? No

17b. If **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.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information? No

18b. If no, why not? 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.

19. 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.

I. INFORMATION PROTECTION

20. 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

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

IRS Employees? Yes

| <u>IRS Employees?</u> | <u>Yes/No</u> | <u>Access Level(Read Only/Read Write/Administrator)</u> |
|-----------------------|---------------|---|
| Users | Yes | Read and Write |
| Managers | No | |
| Sys. Administrators | Yes | Read and Write |
| Developers | Yes | Read And Write |

Contractor Employees? No

| <u>Contractor Employees?</u> | <u>Yes/No</u> | <u>Access Level</u> | <u>Background Invest.</u> |
|------------------------------|---------------|---------------------|---------------------------|
| Contractor Users | | | |
| Contractor Managers | | | |
| Contractor Sys. Admin. | | | |
| Contractor Developers | | | |

21a. How is access to SBU/PII determined and by whom? Access to ETARAS is determined by the user's need to know. The primary SA/DBA of the system makes the determination as to who will receive access to the system and the level or permission that the user will receive. System Administrator/Senior Analyst makes this decision based on a need to know. Access is managed via OL5081.

- 21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act ?
Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

- 22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

ETARAS research data is approved for destruction when 7 years old, all other data after 3 years (Job No. N1-58-11-4, approved 7/17/12). 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 432.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? In-process

- 23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 2/4/2016

23.1 Describe in detail the system s audit trail. The control to prevent unauthorized monitoring is in restricting access. When complete, the query audit log will also note if any unauthorized monitoring has occurred. All control and review of audit trails is conducted by MITS Security Personnel and not by the ETARAS application.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? Yes

- 24b. If **yes**, Is the test plan in process or completed: In Process

If **in process**, when is the test plan scheduled for completion? 1/13/2016

24.3 If **completed/ or in process**, 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?

CSM approved - 11/09/2015 Findings Review - 11/30/2015 Stakeholders Outbrief - 1/13/2016 AO signs SAR - 2/4/2016

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No

L. NUMBER AND CATEGORY OF PII RECORDS

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

- 26a. IRS Employees: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: More than 1,000,000
26d. Other: No

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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

End of Report
