

Date of Approval: **September 22, 2022**

PIA ID Number: **7230**

## **SYSTEM DESCRIPTION**

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

Excise Files Information Retrieval System, ExFIRS

*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?*

Excise Files Information Retrieval System, ExFIRS, 4606, Complete

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

1/23/2020

*Changes that occurred to require this update:*

Significant System Management Changes

*Were there other system changes not listed above?*

Yes

*What were those changes?*

The only change being made is the switch from SAAS to SPLUNK for audit trail logging.

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

Excise Files Information Retrieval System (ExFIRS) reports to the Data Delivery Services (DDS) Governance Board and has its own Configuration Control Board (CCB). The ExFIRS CCB evaluates, reviews, votes on and ranks proposed changes to ExFIRS and related sub-applications (such as Excise Summary Terminal Activity Reporting System (ExSTARS)) and their impact to business processes.

*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.*

Excise Files Information Retrieval System (ExFIRS) is a collection of applications used to receive and store data from fuel terminal operators and carriers detailing the receipts and disbursements of liquid products flowing through a taxable fuel storage and distribution center. Its primary sub-application, Excise Summary Terminal Activity Reporting System (ExSTARS), intakes monthly information returns (Form 720-TO, Terminal Operator Report and Form 720-CS, Carrier Summary Report), detailing the movements of fuel, which are required to be filed by business entities specified by Internal Revenue Code (IRC) 4103. External partners, the States and fuel industry, use the Internet-facing component which is accessed via the Common Communications Gateway; this allows fuel industry filers to submit information returns electronically and with 6103 Consent share this fuel industry information with designated States. Excise Tax Registration Authentication System (EXTRAS) is an automated system for controlling the 637 Registration Program.

## **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  
Standard Employee Identifier (SEID)  
Internet Protocol Address (IP Address)  
Vehicle Identifiers  
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:*

Proprietary data    Business information that does not belong to the IRS.

*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.*

ExFIRS intakes monthly information returns (Forms 720-TO, Terminal Operator Report and 720-CS, Carrier Summary Report), detailing the movements of fuel, which are required to be filed by business entities specified by Internal Revenue Code (IRC) 4103. Therefore, the application stores details such as 637 Registration Numbers (Required to be held by businesses involved in the fuel industry), Terminal Control Numbers, Facility Control Numbers, Excise Tax Fuel Quantities & Fact of Filing. Furthermore, as the application is accessed by internal IRS employees, Government Contractors & approved State Users, the system stores information such as First Names, Last Names, Standard Employee Identifier (SEID) numbers and posts of duty.

*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.*

ExFIRS tracks the movement of fuel to and from approved terminals by filed monthly reports (Forms 720-TO and 720-CS) [electronically or by paper] reflecting fuel quantity and type as it moves through the distribution chain. This information, including the EIN of the Information Provider [fuel terminal operators, blenders, and carriers], is used to predict and analyze quarterly fuel volumes and is compared to the information entered on Form 720, Quarterly Federal Excise Tax return. All significant discrepancies are referred to the IRS's Excise Tax Program for further analysis. The Excise Tax Program will use the results of the analyses to efficiently identify entities that are not in compliance and redirect compliance resources to those entities. Identifying potentially noncompliant entities will help ensure collection of the appropriate excise tax revenue, removing the advantage obtained by those who seek to operate by illegally evading the excise fuel taxes.

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

The information is received directly from third party information providers. These third-party information providers are deemed reliable and accurate. The information is not altered in any way. Qualification testing is mandatory for Information Providers. IRS has established a qualification process that exchanges test and feedback files that are processed by the IRS prior to submitting production files of electronic Form 720-TO and 720-CS information reports. To ensure the quality of the information obtained, the IRS will subject the information received to a set of tests. In addition to qualification for new participants, existing participants should contact IRS Excise in the event of a change of terminals in their Letter of Application (LOA), Electronic Data Interchange (EDI) map version changes, new software implementations, or other EDI-related changes to conduct requalification in support of these changes. The IRS acknowledges the receipt of every electronic information report by the transmission of two acknowledgment (ACK) files: 1) Transmission ACK (997) file and 2) Validation (151) ACK file. The TS-997 ACK file is created every time an Information Provider or Approved Excise Third Party Transmitter submission is successfully transmitted and should be retained by the Information Provider as evidence that the information report(s) has been filed timely provided no TS-151 Level I Error transaction is received. This ACK notifies the Electronic Participant that their electronic report was received and accepted or rejected. Note: The ACK file is looking at the American National Standards Institute (ANSI) structure or layout of the file, not for errors associated with the data, and, accordingly, there are no math or data validations performed on the information report. The validation ACK file is the ANSI Transaction Set 151 (TS-151) known as the Electronic Filing of Tax Report Data Acknowledgment. The TS-151 ACK file is created each time an Electronic Participant receives a TS-997 indicating that their electronic report was received and accepted. The TS-

151 ACK file will be generated whether or not data errors exist on the transmitted file. The Electronic Participant will not receive a TS-151 if they receive a TS-997R (rejection). In the case of out of balance reports, duplicate sequence numbers or previous months errors that have not be resolved, a TS-997A (accepted) will be followed by a TS-151 Level 1 error indicating file rejection. For Level 1 errors, the transaction set will be immediately rejected. The Information Provider should correct the data errors and resubmit another original file for that period.

## **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 22.060 Automated Non-Master File
- IRS 22.062 Electronic Filing Records
- IRS 34.037 Audit Trail and Security Records
- IRS 42.002 Excise Compliance Programs
- IRS 42.008 Audit Information Management System

## **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: Integrated Production Model  
Current PCLIA: Yes  
Approval Date: 6/6/2019  
SA&A: Yes  
ATO/IATO Date: 6/13/2019

System Name: AIMS Centralized Information System (A-CIS)  
Current PCLIA: Yes  
Approval Date: 10/20/2021  
SA&A: Yes  
ATO/IATO Date: 11/13/2020

System Name: Big Data Analytics (BDA)  
Current PCLIA: Yes  
Approval Date: 11/20/2020  
SA&A: Yes  
ATO/IATO Date: 5/4/2020

System Name: Information Management System (IMS)  
Current PCLIA: Yes  
Approval Date: 11/1/2021  
SA&A: Yes  
ATO/IATO Date: 3/4/2021

System Name: Web Currency and Banking Retrieval System (WebCBRS)  
Current PCLIA: Yes  
Approval Date: 3/14/2022  
SA&A: Yes  
ATO/IATO Date: 5/9/2021

System Name: Examination Return Control System (ERCS)  
Current PCLIA: Yes  
Approval Date: 1/22/2020  
SA&A: Yes  
ATO/IATO Date: 3/20/2019

*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?*

Yes

*Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Third Party Transmitters  
Transmission Method: EDI Through ExSTARS  
ISA/MOU: No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: 720-TO  
Form Name: Terminal Operator

Form Number: 720-CS  
Form Name: Carrier Summary

*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: Splunk Enterprise  
Current PCLIA: Yes  
Approval Date: 1/27/2020  
SA&A: Yes  
ATO/IATO Date: 3/28/2017

System Name: Compliance Data Warehouse  
Current PCLIA: Yes  
Approval Date: 9/16/2020  
SA&A: Yes  
ATO/IATO Date: 5/29/2018

*Identify the authority.*

Mandated by Congress as the result of motor fuel tax evasion schemes perpetrated by organized crime syndicates in the late 1980's and early 1990's, the ExFIRS application and its processes resulted primarily from the following acts of Congressional legislation: The 1998 Transportation Equity Act for the 21st Century, or Highway Bill 'TEA-21', that provided funding to the IRS for the development of a "federal and state motor fuel information reporting system." The 2005 'Safe, Accountable, Flexible, Efficient Transportation Equity Act - A Legacy for Users' (SAFETEA-LU) which addressed funding issues. In 2014, Fixing America's Surface Transportation Act (FAST) (Pub. L. 114-94) authorized the Department of Transportation (DoT), at their sole discretion, to allocate funds to the IRS to carry out highway use tax evasion projects in an amount "not to exceed \$4,000,000 for each of fiscal years 2016 through 2020." Funding is authorized for FYs 2016 through 2020. Beginning FY18, funding was reduced to \$2M.

*For what purpose?*

Tax Administration purposes, specifically, the SBU/PII data is used for reports and evaluation of motor fuel excise tax compliance, resource utilization, and issue coordination between Federal and State jurisdictions. Information is transmitted from ExFIRS to the CDW that supports these collaboration efforts between the Joint Operations Committee and Excise Tax Compliance.

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

No

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

Yes

*Identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Alabama Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Arkansas Department of Finance and Administration  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes



Organization Name: Arizona Department of Transportation  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Colorado Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Idaho State Tax Commission  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Illinois Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Indiana Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Kansas Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Kentucky Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Louisiana Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Massachusetts Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Comptroller of Maryland  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Missouri Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Mississippi Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: North Carolina Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Nebraska Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: New Hampshire Department of Safety  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: New Jersey Division of Taxation  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: New Mexico Taxation and Revenue Department  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: New York State Department of Taxation and Finance  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Ohio Department of Taxation  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Pennsylvania Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Rhode Island Division of Taxation  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Tennessee Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Texas Comptroller of Public Accounts  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Wisconsin Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Wyoming Department of Transportation, Fuel Tax Div  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: Georgia Department of Revenue  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

Organization Name: California Department of Tax and Fee Administration  
Transmission Method: Download via ExSTARS  
ISA/MOU: Yes

*Identify the authority.*

For the legislative authority, see the answer to question 12a

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

IRS 42.002 Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. 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. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

*For what purpose?*

Tax Administration purposes, specifically information collected by ExSTARS is shared with state agencies that have responsibility for enforcement of state motor fuel tax laws. The sharing of the data facilitates efficient electronic filing and dissemination of motor fuel information with other taxing or information collecting authorities.

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

No

*Does this system disseminate SBU/PII to other Sources?*

Yes

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

Organization Name: Taxpayers  
Transmission Method: Download via ExSTARS  
ISA/MOU: No

*Identify the authority.*

For the legislative authority, see the answer to question 12a

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

IRS 42.002 Disclosure of return and return information may be made only as provided by 26 U.S.C. 6103. Material covered by rule 6(e) of the Federal Rules of Criminal Procedure may be disclosed only as permitted by that rule. 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. To appropriate agencies, entities, and persons when: (a) The IRS suspects or has confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the IRS has determined that as a result of the suspected or confirmed compromise there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the IRS or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with IRS efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.

*For what purpose?*

Terminal Operators and Bulk Fuel Carriers are required to file monthly information reports. All receipts and disbursements of liquid products to and from an approved terminal are reportable. If reportable transactions equal or exceed 25 during a monthly reporting period, electronic reporting through ExSTARS is required. Each receipt of liquid product and each disbursement of liquid product constitutes a separate transaction even if it is a single movement of fuel. Form 720-TO Terminal Operator Report - Form 720-TO is required to be filed by a terminal operator to report monthly receipts and disbursements of all liquid products to and from all approved terminals. The Terminal Locations Directory contains the terminal control numbers and location for each approved facility. Form 720-CS Carrier Summary Report - Form 720-CS is required to be filed by bulk transport carriers (barges, ships, and pipelines) who receive or deliver products in or out of storage at a terminal, or any other location designated by a facility control number (FCN). Pipelines only file for receipt or delivery transactions at an approved terminal.

## 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?*

12/2/2019

*What was the approved level of authentication?*

Level 2: Some confidence in the asserted identity's validity  
Confidence based on Single Factor Identity Validation

## 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?*

Taxpayer data The IRS notifies all individuals who file tax returns of such collection via the Privacy Act Notice which provides the legal right to ask for information under Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. Under these sections, response is mandatory. Code section 6109 requires the individual provide an identifying number.

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

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

Information providers have the option of completing a Section 6103(c) Consent Agreement. This will allow the sharing of information filed with the IRS with States affected by the specific transactions. Information Providers can decline to complete a Consent Agreement. In so doing, information sharing will be subject to the federal disclosure requirements under IRC 6103(c).

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

Publication 1 "Your Rights as a Taxpayer" explains the rights of the taxpayer, which includes the right to challenge the IRS' position and be heard; and the right to appeal an IRS decision in an independent forum.

## **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

Managers: Read Write

System Administrators: Administrator

*IRS Contractor Employees*

Contractor Users: Read Write

Contractor Developers: Read Write

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

Access to the (ExFIRS) is requested via Online (OL) Form 5081 or Business Entitlement Access Request System (BEARS). Data access is granted on a need-to-know basis. The OL5081/BEARS enrollment process requires that an authorized manager approve access requests on a case-by-case basis. Access approval is based on the Users role(s) and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments; they are restricted from changing the boundaries of their access without management approval. Write, Modify, Delete, and/or Print) are defined on the OL5081/BEARS and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access.

## **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 ExFIRS system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to administer data disposition. Any records generated and maintained by the system will be managed according to Records Control Schedule (RCS) 23 - Tax Administration - Examination, Item 84 in Document 12990, which publishes the Records Control Schedules of the Internal Revenue Service is available from the Electronic Publishing Catalog.

## **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?*

4/27/2022

*Describe the system's audit trail.*

A complete audit trail of the use of the system is captured by SPLUNK and includes every login, logoff, file access and database query. The system monitors for security risks and compliance violations to ensure that the use of the system takes place only for an approved purpose that is within the professional responsibility of each user. SADI is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards. The following transactions fall under the criteria of an Auditable Event: Employee and contractor transactions that add, delete, modify, or research a tax filer's record. Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial), Any employee or contractor transactions identified by the system business owner as requiring additional oversight. Any third-party transactions identified by the system business owner as requiring additional oversight.

## **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)?*

Test results are stored in DocIT, a web-based electronic document management system powered by the enterprise standard tool Documentum. The tool provides documentation control for IT projects. Test plans also are kept on an internal 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?*

There are internal programming consistency checks and record counts to validate the data that is loaded into the system is accurate. The data that receives is from internal IRS systems which are deemed reliable, and the data is validated for accuracy by the system sending the data as described in that system's PCLIA. System Administrators performs ongoing system



installation, configuration, operation, maintenance, and monitoring, including administration of security controls or security-related components of the system. The annual information system security assessments, including technical control testing and updated risk analyses, are conducted in compliance with Treasury and applicable guidance. System authorizations are conducted and maintained in accordance with IRS-defined policy and frequencies identified in the Federal Information Processing Standards and the National Institute of Standards and Technology and all assessments, results, and reports, stored in Treasury's FISMA Inventory Management System (TFIMS). (FISMA summary of testings.)

## **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: Under 100,000

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