

Date of Approval: 07/18/2025
Questionnaire Number: 2359

Basic Information/Executive Summary

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

FTI Information Storage on TAS Research SharePoint Site

Business Unit

National Taxpayer Advocate Service

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

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

The TAS (Taxpayer Advocate Service) Research Team requires their SharePoint site to be authorized to store Federal Tax Information (FTI). This is required to have a repository for all the data the TAS Research team does, which sometimes includes FTI due to the requirements of the project. Not all the data contained in our data pulls from (Compliance Data Warehouse) CDW will contain FTI, but very often, most of the data pulled will contain FTI. The TAS Research Team would be pulling the data from the IRS CDW. No agencies outside of the IRS nor contractors will be involved in data collection or sharing of it. Only IRS employees assigned to the TAS Research Team will have access to store data on the SharePoint site. Having this data on the TAS Research Team SharePoint site will allow for better collaboration amongst team members. Retaining records on the SharePoint site is required due to several of our studies being published and needing the source information for citation requirements. Having the data stored is also required for any information requests from other entities at the IRS that may require it along with having the source information required for citation

purposes when TAS publishes its JRC (June Report to Congress) and ARC (Annual Report to Congress) reports. Often, future research projects utilize information or data that has been pulled from CDW in the past and having a repository with the data readily available will streamline the completion of future studies and information requests from TAS and other IRS Business Operating Divisions (BODs).

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).

The TAS Research Team requires their share drive to be authorized to store FTI Information. This is required to have a repository for all the data the TAS Research team does, which sometimes includes FTI due to the requirements of the project.

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

Address

Centralized Authorization File (CAF)

Document Locator Number (DLN)

Employer Identification Number

Federal Tax Information (FTI)

Individual Taxpayer Identification Number (ITIN)

Name

Preparer Taxpayer Identification Number (PTIN)

Social Security Number (including masked or last four digits)

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1 Is this PCLIA a result of a specific initiative or a process improvement?

No

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

Database

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

3

4 Is this a new system?

No

4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

No

4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

There is no storage of FTI on this Share Point site currently.

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.

Execution

7 Is this a change resulting from the OneSDLC process?

No

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.

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10 If this system discloses any PII to any third party outside the IRS, 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?

No

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)

Only personnel assigned to TAS Research group and who have completed all required background checks will be granted access.

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

No

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 assigned to TAS Research will use the Share drive folder to store work product. No contractors will have access to the system.

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.

A Privacy Act Statement is not used and no PII will be directly collected from individuals.

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?

Step 1: Download the Logical Access Request Form Step 2: Identify BEARS entitlement(s) and Complete Form Step 3: Email form to manager for executive approval. Email your completed form to your manager and executive for signature/approval. Note: Please ensure that your manager reviews your form for the appropriate entitlements before sending to your executive for approval. Step 4: Executive Approves Logical Access Request Form You will receive a digitally signed Logical Access Request Form from your manager. Please check that the document is digitally signed. Note: This step may take some time. The signature on your form MUST be less than 30 days old or it will be rejected.

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

No

24 Explain any privacy and civil liberties risks related to privacy controls.

No taxpayer will be asked nor required to provide and PII directly to the TAS Research group.

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.

The external relationship organization is responsible for auditing application processes and user activities involved in the interconnection. Activities that are recorded include event type, date and time of event, user identification, workstation identification, success or failure of access attempts, and security actions taken by system administrators or security officers. Audit logs are retained for one (1) year.

27 Does this system use or plan to use SBU data in a non-production environment?

No

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Compliance Data Warehouse (CDW)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method
Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

This Share drive folder will have taxpayer records pulled from CDW (Compliance Warehouse Data) when required for data analysis.

Records Retention

What is the Record Schedule System?

Non-Record

What type of Records is this for?

Electronic

Data Locations

What type of site is this?

SharePoint Online (SPO) Collection

What is the name of the SharePoint Online (SPO) Collection?

TM-TAS-ResearchAnalysis

What is the sensitivity of the SharePoint Online (SPO) Collection?

Federal Tax Information (FTI)

What is the URL of the item, if applicable?

<https://irsgov.sharepoint.com/sites/TM-TAS-ResearchAnalysis>

Please provide a brief description of the SharePoint Online (SPO) Collection.

It is a repository for work products for the TAS Research Team that allows team members to collaborate.

What are the incoming connections to this SharePoint Online (SPO) Collection?

Authorized users saving, editing, and deleting files as necessary.

What are the outgoing connections from this SharePoint Online (SPO) Collection?

There aren't any outgoing connections.