

Date of Approval: 01/08/2026
Questionnaire Number: 2492

Basic Information/Executive Summary

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

GSS-21 IBM Mainframe zVM System

Acronym:

GSS-21

Business Unit

Information Technology

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 GSS-21 IBM Mainframe z/VM System is a secure and high-performance virtualization platform owned and managed by Enterprise Program Management Office (EPMO) and operated by IRS mainframe administrators within the Enterprise Systems Division (ESD). This environment supports day-to-day IRS operations and provides the infrastructure necessary to host and manage hundreds of virtual Linux servers on a single mainframe, ensuring reliable and efficient processing across IRS programs. The system supports a wide range of IRS workloads, including critical applications such as the Customer Account Processing System (CAPS), Modernized e-File (MeF), Taxpayer Secure Email and Reporting (TAPS/SETR), Compliance Reporting and Analysis System (CRASE-MIS), Automated Underreporter (AUR), Enterprise File Management (EFPS), and Secure Electronic Return Processing (SERP). The system also

supports the Business Entitlement Access Request System (BEARS), which is used for identity and access management. These workloads rely on z/VM for secure hosting, resilience, and efficient processing. The z/VM system is essential to IRS modernization initiatives, including the transition from older platforms such as Solaris to Linux-based environments. It provides a reliable and scalable foundation for hosting applications that IRS employees use every day to support taxpayer services, case processing, compliance activities, and data management. If the system were to be compromised, taxpayer data, which includes various types of PII, would be compromised. Operating continuously within the IRS Mainframe environment, z/VM delivers the performance, security, and operational resilience needed to support large-scale processing demands in a secure environment. The GSS-21 IBM Mainframe z/VM System is a child system of the IBM System Z Mainframe Platform z/OS (#2558). As identified in the Annual Security Control Assessment (ASCA) and the Privacy Compliance Assessment Tool (PCAT) review, the system requires a formal Privacy and Civil Liberties Impact Assessment (PCLIA) to document how it handles IRS data, assess privacy risks, and outline how those risks are mitigated.

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).

SSN's, being unique taxpayer ID numbers, are collected by the applications that run on the infrastructure and stored on the infrastructure. This information is used by the system to administer the tax code of the United States as mandated by Congress. This includes the collection of taxes and compiling statistical data on the payment of taxes. Other agencies access this data to enforce laws pertaining to various forms of money laundering.

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

Address

Adoption Taxpayer Identification Number

Agency Sensitive Information

Alien Registration Number

Centralized Authorization File (CAF)

Citizenship or Migration Status

Criminal Investigation Information

Document Locator Number (DLN)

Driver's License Number
Email Address
Employer Identification Number
Employment Information
Family Members
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Name
Official Use Only (OUO) or Limited Office Use (LOU)
Other
Passport Number
Preparer Taxpayer Identification Number (PTIN)
Professional License Number
Social Security Number (including masked or last four digits)
Standard Employee Identifier (SEID)
Tax ID Number
Telephone Numbers

Please explain the other type(s) of PII that this project uses.
Device ID's

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

Information by CI for certain money laundering cases - 18 USC
PII about individuals for Bank Secrecy Act compliance - 31 USC
PII for federal tax administration - generally IRC Sections 6001 6011 or 6012
PII for personnel administration - 5 USC
SSN for personnel administration IRS employees - 5 USC and Executive Order 9397
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)?

System

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

1

4 Is this a new system?

Yes

5 Is this system considered a child system/application to another (parent) system?

Yes

5.1 Identify the parent system's approved PCLIA number.

2558

5.2 Identify the parent system's name as previously approved.

IBM System Z Mainframe Platform zOS System

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

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

IT Cybersecurity Security Operations and Standards Division (SOSD)

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.

211856

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)

Individuals do not have access to correct their information using this system.

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.)

The level of access allowed for each user is determined by the access they are approved for in the Business Entitlement Access Request System (BEARS).

Users are only given the access needed to perform their required work. This is known as Role Based access and uses the concept of least privilege.

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.

Privacy Act Statement or link to the IRS Intranet Privacy Policy and Privacy Act Statement for internal users on the login screen.

<https://irs.gov.sharepoint.com/sites/IRSSource/SitePages/Privacy.aspx>

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".

Under 50,000

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".

Under 5,000

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 10,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

10,000

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

GSS-21 system access is requested via an Online Form submitted through the Business Entitlement Access Request System (BEARS) application. Access is granted on a need-to-know basis. The 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. The employee's access will be terminated once they no longer require access to the system. Deletion from the active access role is also performed through the BEARS application. This control is enforced by Resource Access Control Facility (RACF) Security settings on the user's account.

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.

GSS-21 currently has 25 open findings on the system. These weaknesses have been identified through various means including Security Assessment Reports (SAR) findings, Qualys network vulnerability scans, Guardium DB2 scans and GAO (Government Accountability Office)/TIGTA (Treasury Inspector General for Tax Administration) audits. These findings are documented in the Assessment, Authorization, and Risk Governance (AARG) system with Plans of Action and Milestones (POA&Ms) which describe in detail what the finding is, when and how it was discovered and a planned remediation date with milestones. A listing of the POA&Ms is attached to this PCLIA.

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.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

Auditing is done through the collection of System Management Facilities (SMF) records which document all user activity such as login, logoff, successful and unsuccessful access attempts and any other action a user takes while using the system. These SMF records are captured and initially stored in Generation Data Group (GDG) datasets. They are later stored using virtual tape until the end of the retention period is reached at which time the GDG's are automatically deleted from storage. These SMF records are uploaded to Splunk, which is the official downstream audit logging system for the mainframes.

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

Yes

27.1 Please upload the Approved Email and one of the following SBU Data Use Forms, Questionnaire (F14664) or Request (F14665) or the approved Recertification (F14659). Select Yes to indicate that you will upload the Approval email and one of the SBU Data Use forms.

Yes

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Splunk

Incoming/Outgoing

Both

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Social Security Administration & U.S. Department of Health and Human Services Administration for Chi

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

The Department of the Treasury Bureau of the Fiscal Service

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Railroad Retirement Board

Incoming/Outgoing

Outgoing (Sending)

Transfer Method
Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

Centers for Medicare & Medicaid Services (CMS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Interface Type

IRS Systems, file, or database

Agency Name

U.S. Department of Education

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Secure File Transfer Protocol (SFTP)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 24.030 - Customer Account Data Engine Individual Master File

Describe the IRS use and relevance of this SORN.

The SORN is applicable because the GSS-21 IBM Mainframe z/VM System supports the storage, processing, and maintenance of federal tax return information, return transaction data, and records related to unauthorized taxpayer representatives. The system facilitate core IRS tax administration functions, including the management if individual taxpayer account data contained within the Individual Master File (IMF).

SORN Number & Name

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

This SORN is applicable because the GSS-21 IBM Mainframe z/VM System supports the processing, storage, and maintenance if the business taxpayer account data associated with the Business Master File (BMF). This system is used to process business tax returns, return transactions and information related to authorized

taxpayer representatives as part of the core IRS tax administration functions.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

Auditing is done through the collection of System Management Facilities (SMF) records which document all user activity such as login, logoff, successful and unsuccessful access attempts and any other action a user takes while using the system. These SMF records are captured and initially stored in Generation Data Group (GDG) datasets. They are later stored using virtual tape until the end of the retention period is reached at which time the GDG's are automatically deleted from storage. These SMF records are uploaded to Splunk, which is the official downstream audit logging system for the mainframes. To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

GENERAL RECORDS SCHEDULE 3.2: Information Systems
Security Records

What is the GRS/RCS Item Number?

31

What type of Records is this for?

Both (Paper and Electronic)

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

This GRS item provides guidelines for record retention related to system users. This includes information related to items such as user profiles, log-in activities, passwords, audit trail files and extracts, system usage files and cost-back files used to assess charges for system use.

What is the disposition schedule?

Temporary. Destroy 6 years after password is altered or user account is terminated, but longer retention is authorized if required for business use.

Data Locations

What type of site is this?

System

What is the name of the System?

GSS-21 IBM Mainframe zVM System

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

GSS-21 provides the infrastructure that IRS applications use to collect and process taxpayer data. IBM mainframes are located at the Enterprise Computing Centers.

What are the incoming connections to this System?

The IRS has service level agreements and memorandums of understanding (SLA's (Service Level Agreements)/MOU's (Memorandum of Understanding) with several other government agencies. These SLAs and MOUs are listed elsewhere in the PCLIA (Privacy and Civil Liberties Impact Assessment). These documents allow for the transfer of data between agencies.

What are the outgoing connections from this System?

The IRS has service level agreements and memorandums of understanding (SLA's/MOU's) with several other government agencies. These SLAs and MOUs are listed elsewhere in the PCLIA. These documents allow for the transfer of data between these agencies.