

Date of Approval: 06/03/2026
Questionnaire Number: 2950

Basic Information/Executive Summary

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

GSS-42 Oracle Database Management System

Acronym:

GSS-42 Oracle DBMS

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.

Oracle DBMS (Database Management System) is an Information Technology (IT) owned system. It is operated and managed by the Oracle DBMS team. It provides Oracle Linux platform and supports architecture for apps that utilize databases. This team consists of IRS FTE (full-time employee) as well as contractors. Oracle DBMS is needed as it provides critical storage solution for data being collected and processed by various IRS applications. It benefits IRS because it's a component within the IRS IT ecosystem that enables and enhances IRS services. The Oracle DBMS may be used by approved and authorized IRS applications and project team members. The sensitive data stored on the Oracle DBMS databases is secured behind the IRS firewall and shielded from external access. Furthermore, access to the DBMS is managed and authorized via the

BEARS entitlement system. The security principle of least privilege, and zero trust are also followed.

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).

IRS applications use Oracle Database Management System (DBMS), or oracle databases to store and process Sensitive But Unclassified (SBU) and Personally Identifiable Information (PII) data. Oracle DBMS does not use, collect or process this sensitive and PII information. Oracle DBMS helps store data, which is why we need this PCLIA, but Oracle DBMS is not the authoritative source nor system of record. Oracle DMS administrators do not have access to the app databases. Oracle DBMS is the IRS name for the software that is being used. The software product is called Oracle Enterprise Manager (OEM). OEM is a comprehensive management solution for Oracle databases, middleware, and applications. OEM provides a single, integrated console for managing all aspects of the Oracle environment, including monitoring, performance tuning, and automation. IRS uses OEM for database monitoring including monitoring of premium service databases, anomaly detection, automated performance tuning, and predictive analytics. From the OEM console, the IRS can administer, diagnose, and tune multiple databases; distribute software to multiple servers and clients; schedule jobs on multiple nodes at varying time intervals; monitor objects and events throughout the network

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

Address

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)

Tax ID Number

Telephone Numbers

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

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

PII for personnel administration - 5 USC

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 Management System (Oracle)

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

1

4 Is this a new system?

Yes

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.)

Needed for PCLIA renewal.

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

Yes

5.1 Identify the parent system's approved PCLIA number.

2787

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

GSS-42 Enterprise Linux Platform

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.

Investment Management and Change Control Board (IMCCB)

9 Is this System listed on As-Built-Architecture (ABA)? If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

Yes

9.1 What is the ABA ID?

211942

10 Does this system disclose any PII to any third party outside the IRS?

No

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)

Oracle DBMS does not collect information from the public. This due process would be the responsibility of the applications that are collecting and processing the PII/SBU. These apps are the system of record and authoritative source and develop and maintain the process allowing an individual to access or correct their information.

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.)

Two types of access: 1) ORACLE administrators for operation and management.
2) the employees from the application or project that is using the databases. These IRS employees will be able to read and write data.

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.

The Oracle DBMS is situated behind the scenes, once the data is already collected. The Privacy Act Statement will be afforded at the front end (i.e. by the application doing the actual collection). The Privacy Act Statement that the apps display is as follows: We are collecting your personal information to facilitate

access to internal IRS systems or applications and allow IRS to track use of its information technology resources as authorized by 5 U.S.C. 301. The information may consist of: Name Email Address Username UserID Password PIV Credentials SEID Number Device ID Device Location We may disclose this information in accordance with the applicable Routine Uses published in the Treasury/IRS 34.047 IRS Audit Trail and Security System and Treasury .015 General Information Technology Access Account Records System of Records Notices. Providing your personal information is voluntary and necessary to access IRS internal systems and applications. By giving us your information, you consent to its use for this purpose. If you choose not to provide your information your access may be denied. Other internal systems that collect more than this information from you must include a unique Privacy Act statement as you access them.

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".

Not Applicable

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

Access to SBU/PII is controlled and managed via BEARS, the designated enterprise identification and authorization solution. Users must submit a request which is then reviewed and approved or rejected by the appropriate manager/approver before the role/entitlement is applied to 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-42 Oracle DMBS does not have an approved PCLIA that identifies and mitigates the privacy risks. PCLIA is required because the system collects and maintains names and SEIDs of users and disseminates SEIDs and IP addresses. GSS-42 Oracle DBMS is a child system and requires a 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.

Oracle DBMS utilizes the enterprise-wide audit and log monitoring services provided by Enterprise Security Audit Trails (ESAT) team and Splunk log aggregator.

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

Coverage Data Repository (CDR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

ACA (Affordable Care Act) Information Returns (AIR)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Splunk/ESAT

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Automated Insolvency System (AIS)

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

This is the SORN for GSS-42, Oracle DBMS is a component of the GSS-42 system. The SORN applies because Oracle DBMS is generating and storing system generated audit log information.

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

3.2 Information Systems Security Records

What is the GRS/RCS Item Number?

030 & 031

What type of Records is this for?

Electronic

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

System access records. These records are created as part of the user identification and authorization process to gain access to systems.

Records are used to monitor inappropriate systems access by users.

Includes records such as:

- user profiles
- log-in files
- password files
- audit trail files and extracts
- system usage files
- cost-back files used to assess charges for system use

Exclusion 1. Excludes records relating to electronic signatures.

Exclusion 2. Does not include monitoring for agency mission activities such as law enforcement.

What is the disposition schedule?

Temporary. Destroy when business use ceases.

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?

ACA (Affordable Care Act) Information Returns (AIR)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

Affordable Care Act Information Returns (AIR) is a back-end processing system that receives and processes electronic Information Returns and attachments between the Internal Revenue Service (IRS) and external customers and trading partners.

What are the incoming connections to this System?

AIR receives from other IRS applications that it uses to process electronic information returns.

What are the outgoing connections from this System?

The outgoing connection is to the database to store this information.

What type of site is this?

System

What is the name of the System?

Splunk/ESAT

What is the sensitivity of the System?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

<https://core.splunk.iam.int.for.irs.gov/en-US/app/launcher/home>

Please provide a brief description of the System.

Splunk is a log aggregator that can ingest logs from various sources. Users can then collate, analyze and generate reports.

What are the incoming connections to this System?

Certain IT specific apps and systems, for example database scan data, vulnerability scan data, asset inventory data.

What are the outgoing connections from this System?

The Splunk user interface which is at the link above. The Splunk interface (i.e. the website) allows a user with proper authentication and authorization to utilize the services and capabilities of Splunk (report generation, search-by asset, IP, GSS, etc.).

What type of site is this?

System

What is the name of the System?

Automated Insolvency System (AIS)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

The Automated Insolvency System (AIS) is the IRS's primary tool for tracking legal requirements for dealing with taxpayers under bankruptcy protection as well as ensuring that the government's interest is protected when these taxpayers have tax obligations.

What are the incoming connections to this System?

AIS receives information regarding bankruptcy filings from taxpayers as well as other IRS applications.

What are the outgoing connections from this System?

AIS stores this data in the database which has data at rest encryption implemented.