

Date of Approval: 05/06/2026

Questionnaire Number: 2822

## Basic Information/Executive Summary

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

Information Return Intake System Application Services

Acronym:

IRIS

Business Unit

IT - Cybersecurity

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 Information Return Intake System Web Portal (IRIS) initiative is a congressional mandate under the "Taxpayer First Act Sec. 2102". This provision requires the IRS to provide a system that allows taxpayers to electronically file Family Forms 1099. IRIS Web Portal provides taxpayers with IRS resources and guidance that allows them to prepare, file, and distribute Family Forms 1099 as well as the ability to create and maintain tax records. The IRIS Web Portal is a cloud native web app that allows registered public users to prepare and submit 1099 forms to the IRS

# 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).

Creation:

Once user creates the form, sensitive data such as Taxpayer Identification Number (TIN), Employer identification Number (EIN), Social Security Number (SSN), addresses, telephone numbers, etc. are required.

Storage:

Once user "saves" the form, the data is stored as a document (record) in MongoDB database collection.

Taxpayer Portal Only:

The Taxpayer Portal application generates a Portable Document Format (PDF) Form based on the data stored in MongoDB. This PDF is then stored in Amazon Web Services (AWS) S3 bucket for retrieval by the user. Access to the S3 bucket has similar controls in place as MongoDB to prevent unauthorized access.

Use:

User only has access to records under their account (Transmittal Control Code (TCC)). Authentication is handled by Secure Access Digital Identity (SADI) and Authorization is handled by External Services Authorization Management (ESAM), which also provides the application with the TCC for the authenticated user. User can view, edit and delete records in the database, as allowed by business rules within the application. User also "submits" these forms to IRIS. In the case of form submission, the data is transmitted to securely to IRIS Application Programming Interfaces (APIs) for processing and storage.

Sharing:

Data is shared with the Information Return Intake System (IRIS) system through the submission process, which securely transmits a copy of the selected form data in the Taxpayer Portal MongoDB to IRIS APIs for processing and storage on their end.

Archiving:

Unclassified data is retained for 7 years in accordance with IRS General Records Schedule.

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

Address  
Email Address  
Employer Identification Number  
Internet Protocol Address (IP Address)  
Name  
Other  
Social Security Number (including masked or last four digits)  
Tax ID Number  
Telephone Numbers

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

Date of Birth

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)?

Application

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

0

4 Is this a new system?

No

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

Yes

4.11 What is the previous PCLIA number?

6952

4.12 What is the previous PCLIA title (system name)?

IRMOD IRIS Application Services

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.)

Updating interfaces and retention schedule

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

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

Submission Processing Governance Board (SPGB)

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?

211544

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?

Yes

12.1 Please identify the Cloud Service Provider (CSP), FedRAMP Package ID, and date of FedRAMP authorization.

AWS GovCloud FedRAMP info: Integrated Enterprise Portal (IEP),  
(F1603047866), 06/21/2016

12.2 Does the CSP allow auditing?

Yes

12.21 Who has access to the CSP audit data (IRS or 3rd party)?

IRS

12.3 Please indicate the background check level required for the CSP (None, Low, Moderate or High).

Moderate

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)

Business requirements have been provided that enable capabilities for re-submission of data and corrections.

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

Yes

15.1 If a contractor owns or operates the system, does the contractor use subcontractors; or do you require multiple contractors to operate, test, and/or maintain this system?

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.)

Users- Read-Only

Managers Read-Only

Sys. Administrators - Administrator

Contractor Users - Read-Only Moderate

Contractor Managers - Read-Only Moderate

Contractor Sys. Admin. - Read and Write Moderate

Contractor Developers- Read-Only Moderate

Developers - Read-Only Moderate

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.

Thank you for visiting the Internal Revenue Service's website, an official United States Government System, and reviewing our privacy policy. Our privacy policy explains how we handle the personally identifiable information (PII) that you provide to us when you visit us online to browse, obtain information, or conduct a transaction. PII includes information that is personal in nature and which might be

used to identify you. The IRS uses this website to provide information about IRS services and programs. This website includes specific applications which provide more services or enable us to respond to specific questions from website visitors. We won't collect personal information about you just because you visit this Internet site. Some applications on this website provide you with the opportunity to order forms, ask questions requiring a response, sign up for electronic newsletters, participate in focus groups and customer surveys, or learn the status of filed returns or anticipated payments. Using these services is voluntary and may require that you provide additional personal information to us. Providing the requested information implies your consent for us to use this data in order to respond to your specific request. All personal information you provide to us is voluntary. We may collect personal information about you (such as name, email address, Social Security number or other unique identifier) only if you specifically and knowingly provide it to us. We will use your information to process requests for certain services or information. Providing your information is generally voluntary, but if it is not provided, we might not be able to process your transaction. When information is required, we will let you know before we collect it. We publish specific information on records the IRS may collect in the IRS Privacy Act System of Records Notices on the U.S. Department of the Treasury System of Records Notices page. We collect PII and other information only as necessary to administer our programs under the authority of the Internal Revenue Code and the protections of the Code and the Privacy Act. The information you provide will be used only for that purpose. We do not sell the information collected at this site or any other information we collect. You do not have to give us personal information to visit our website. For more information on authority, visit The agency, its mission and statutory authority page. We publish specific information on the purpose and authority for records the IRS may collect in the IRS Privacy Act System of Records Notices on the U.S. Department of the Treasury System of Records Notices page. Throughout our website, we will let you know if the information we ask you to provide is voluntary or required. By providing your personal information, you give us consent to use the information only for the purpose for which it was collected. We describe those purposes when we collect information. We will ask for your consent before using the information you provide for any secondary purpose other than those required by federal law. We will disclose your information only authorized by law and as listed in the routine uses published in the IRS Privacy Act System of Records Notices on the U.S. Department of the Treasury System of Records Notices page. We protect your information in a secure and readily accessible environment. We also monitor network traffic to identify unauthorized attempts to upload or change information or otherwise cause damage to the web service. We focus on web site security so that this service remains available to you and other visitors. No attempts are made to identify individual users unless illegal behavior is suspected. For more information on security, visit our security of your information page.

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".  
50,000 to 100,000

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 1,000,000

22 How is access to SBU/PII determined and by whom?  
Internal users are subject to management, system administrator, data administrator, and security administrator approval via the Online Business Entitlement Access Request System (BEARS) system. No contractors have access to the system without going through the Business Entitlement Access Request System (BEARS) and obtaining approval from IRS management. BEARS is used to document access requests, modifications, terminations for all types of users, including system administrators. Access to Integrated Enterprise Portal (IEP) Cloud environment is managed via IEP ServiceNow.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.  
No

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.  
IRIS Application Services system doesn't have any end users; therefore, any audit requirements will be implemented at the Information Return Modernization (IRMOD) program level as specified in IRM 10.8.1.4.3.

27 Does this system use or plan to use SBU data in a non-production environment?  
No

## Interfaces

### Interface Type

Forms

### Agency Name

1098-Q Qualifying Longevity Annuity Contract Information

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1098 Mortgage Interest Statement  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    5498 IRA Contribution Information  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1098-T Tuition Statement  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    IRS Systems, file, or database  
Agency Name  
    Information Return Database (IRDB)  
Incoming/Outgoing  
    Outgoing (Sending)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1042-S Foreign Person's U.S. Source Income Subject to  
Withholding

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

5498-SA HSA, Archer MSA, or Medicare Advantage MSA  
Information

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

IRS Systems, file, or database

Agency Name

Service Center Recognition Image Processing System (SCRIPS)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

IRS Systems, file, or database

Agency Name

Secure Access Digital Identity (SADI)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1099-K Payment Card and Third-Party Network Transactions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1099-G Certain Government Payments

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1099-SA Distributions From an HSA, Archer MSA, or Medicare  
Advantage MSA

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1099-LS Reportable Life Insurance Sale

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1096- Annual Summary and Transmittal of U.S. Information  
Returns

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1099-QA Distributions from ABLE Accounts

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-INT Interest Income  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-CAP Changes in Corporate Control and Capital Structure  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-PATR Taxable Distributions Received from Cooperatives  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1098-F Fines, Penalties, and Other Amounts  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1098-C Contributions of Motor Vehicles, Boats, and Airplanes

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-NEC Nonemployee Compensation  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-A Acquisition or Abandonment of Secured Property  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-SB Seller's Investment in Life Insurance Contract  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-LTC Long Term Care and Accelerated Death Benefits  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

8809 Application for Extension of Time to File Information

Returns

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1099-Q Payments from Qualified Education Programs

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1097-BTC Bond Tax Credit

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1099-R Distributions from Pensions, Annuities, Retirement or

Profit-Sharing Plans

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name

1099-B Proceeds from Broker and Barter Exchange Transactions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
3922 Transfer of Stock Acquired Through an Employee Stock  
Purchase Plan Under Section 423(c)

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
1098- E Student Loan Interest Statement

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
5498-ESA Coverdell ESA Contribution Information

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
3921 Exercise of an Incentive Stock Option Under Section 422(b)

Incoming/Outgoing  
Incoming (Receiving)

Transfer Method  
Integrated Enterprise Portal (IEP)

**Interface Type**

Forms

Agency Name  
w-2G Certain Gambling Winnings

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-OID Original Issue Discount  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-S Proceeds from Real Estate Transactions  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-H Health Coverage Tax Credit (HCTC) Advance Payments  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-MISC Miscellaneous Income  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-DIV Dividends and Distributions

Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    Forms  
Agency Name  
    1099-C Cancellation of Debt  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    IRS Systems, file, or database  
Agency Name  
    eServices (eSVS)  
Incoming/Outgoing  
    Incoming (Receiving)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

**Interface Type**

    IRS or Treasury Contractor  
Agency Name  
    Splunk  
Incoming/Outgoing  
    Outgoing (Sending)  
Transfer Method  
    Other  
Other Transfer Method  
    Amazon API Gateway

**Interface Type**

    IRS Systems, file, or database  
Agency Name  
    Information Returns Processing System (IRPS)  
Incoming/Outgoing  
    Outgoing (Sending)  
Transfer Method  
    Integrated Enterprise Portal (IEP)

# 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.

To maintain records of tax returns, return transactions, and authorized taxpayer representatives.

## **SORN Number & Name**

IRS 24.046 - Customer Account Data Engine Business Master File

Describe the IRS use and relevance of this SORN.

To maintain records of business tax returns, return transactions, and authorized taxpayer representatives.

## **SORN Number & Name**

IRS 22.062 - Electronic Filing Records

Describe the IRS use and relevance of this SORN.

Underlying storage components within General Support System (GSS)- Integrated Enterprise Portal (IEP) may be used to store or process Electronic Filing Records on behalf of hosted applications.

## **SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

General Support System (GSS)-Integrated Enterprise Portal (IEP) processes electronic records on-behalf of hosted applications, audit trails associated with this processing are sent to IRS Enterprise Security Audit Trails (ESAT) for central log aggregation.

# Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

87

What type of Records is this for?

Both (Paper and Electronic)

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

Undelivered Information Returns (Copy B). (Job No. N1-58-94-4)

What is the disposition schedule?

(1) AUTHORIZED DISPOSITION Destroy January 2 following the year in which prepared. (2) AUTHORIZED DISPOSITION Destroy upon receipt.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

129

What type of Records is this for?

Both (Paper and Electronic)

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

Statement for Recipients of Interest Income (Form 1099-INT Copy C). Issued by the Service Center for interest payment in excess of \$10.00. (Job No. NC1-58-80-6, Item 129).

What is the disposition schedule?

AUTHORIZED DISPOSITION Destroy 6 years and 3 months after the calendar year issued.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

5.2 Transitory and Intermediary Records

What is the GRS/RCS Item Number?

020

What type of Records is this for?

Both (Paper and Electronic)

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

This schedule covers records of a transitory or intermediary nature. Transitory records are routine records of short-term value (generally less than 180 days). Intermediary records are those involved in creating a subsequent record. These records do not document significant decisions or actions an agency takes.

What is the disposition schedule?

Destroy when no longer needed for business use, or according to an agency predetermined period or business rule.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

85

What type of Records is this for?

Both (Paper and Electronic)

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

Information Returns and related documents submitted by domestic and foreign firms to advise the names, amounts and types of income paid to individuals.

What is the disposition schedule?

(1) (a) AUTHORIZED DISPOSITION Destroy when related income tax returns are destroyed or retired. (c) AUTHORIZED DISPOSITION Destroy 3 years after processing year. (d) Loose W-2s, with the exception of Copy C, which will continue to be returned to the taxpayer. (Job No. NC1-58-82-9, Item 85) AUTHORIZED DISPOSITION Destroy at the end of the processing year. (2) Foreign Filed. (a) Associated with income tax returns. (Job No. NC1-58-77-4, Item 1) AUTHORIZED DISPOSITION Destroy or Retain, as appropriate, when related income tax returns are destroyed or retired.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

3.2 Information System Security Records

What is the GRS/RCS Item Number?

031

What type of Records is this for?

Both (Paper and Electronic)

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

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

What is the disposition schedule?

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

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

3.2 Information System Security Records

What is the GRS/RCS Item Number?

030

What type of Records is this for?

Both (Paper and Electronic)

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

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

What is the disposition schedule?

Destroy when business use ceases.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

5.2 Transitory and Intermediary Records

What is the GRS/RCS Item Number?

010

What type of Records is this for?

Both (Paper and Electronic)

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

This schedule covers records of a transitory or intermediary nature.

Transitory records are routine records of short-term value

(generally less than 180 days). Intermediary records are those involved in creating a subsequent record. These records do not document significant decisions or actions an agency takes.

What is the disposition schedule?

Destroy when no longer needed for business use, or according to an agency predetermined time period or business rule

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

56

What type of Records is this for?

Both (Paper and Electronic)

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

Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries. These records include the paper recordkeeping Forms 1040 and 1065 series, with related schedules, correspondence, audit reports, work papers and other documents attached to the return or considered a part of the administrative file, regardless of whether the documents are physically with the return or maintained in an attachment file.

What is the disposition schedule?

AUTHORIZED DISPOSITION Retire to Records Center beginning January 2 through March 31 following the year in which the returns were numbered and processed. Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due. AUTHORIZED DISPOSITION Retire to Records Center beginning July 1 through September 30 following

the year in which the returns were numbered in the penalty or supplemental. Destroy 6 years and 9 months after the end of the calendar year in which case is closed.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

88

What type of Records is this for?

Both (Paper and Electronic)

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

Information Returns received from employees and recipients (Foreign W-2). (Job Nos. NC1-58-76-9, Item 9 and N1-58-87-6, Item 88).

What is the disposition schedule?

(1) AUTHORIZED DISPOSITION Destroy or Retain, as appropriate, when related income tax returns are destroyed or retired. (2) AUTHORIZED DISPOSITION Destroy January 2 following the year in which prepared.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

29- Taxpayer Services

What is the GRS/RCS Item Number?

55

What type of Records is this for?

Both (Paper and Electronic)

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

Electronically Filed Individual, Partnership and Fiduciary Income Tax Returns. Includes all tax returns which are filed with the Service through any type of electronic means.

What is the disposition schedule?

(1) AUTHORIZED DISPOSITION Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due.

## Data Locations

What type of site is this?

System

What is the name of the System?

Information Returns Database (IRDB)

What is the sensitivity of the System?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the System.

IRDB will be the authoritative information returns database component of the IR Mod Program. IRDB supports Information Returns Processing System (IRPS) Data Certification (Deduplication, Payer Fraud Marking, ALE Identification, Completeness, Corrected Returns, and Deceased Marking) and sends data to downstream systems.

What are the incoming connections to this System?

1. Information Return Intake System Database (IRIS DB) - Stores information Return (IR) 2. As-Received contains Information received without modification from User or System 3. IRPS contains IR Data Certification and Data Quality/Validation Services. The IRPS validates, reconciles, and certifies IR data in the IRDB for further processing by downstream systems.