Date of Approval: **August 07, 2023**

PIA ID Number: **7655**

SYSTEM DESCRIPTION

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

LBI DAS Tableau and Power BI, LBI DAS Data Viz

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?

Assistant Deputy Commissioner Compliance Integration Data Analytics & Services Tableau Server, ADCCI DAS Tableau Server, # 5033

What is the approval date of the most recent PCLIA?

10/8/2020

Changes that occurred to require this update:

Addition of Personally Identifiable Information (PII)

New Access by IRS employees or Members of the Public

Expiring PCLIA

Were there other system changes not listed above?

Yes

What were those changes?

Expansion of approved data visualization software to include both Tableau and Power BI.

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

Risk Inventory Control Review Board (RICB)

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?

No

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.

Tableau and Power BI provide the business unit with enhanced reporting capabilities through the data visualization and analysis capabilities enabling timely and reliable reporting for highly effective decision making at all levels. Tableau nor Power BI store or move Sensitive But Unclassified (SBU)/Personally Identifiable Information (PII) data, but rather point to and use data in place. Data connections include flat files such as Excel, Text and .csv files, as well as connections to Microsoft SharePoint lists and server-based connections to live data sources including and not limited to LB&I Data Mart, Compliance Data Warehouse (CDW) and Data Collection (DDC) databases, which already have an approved PCLIA. Tableau and Power BI support the IRS Business Intelligence Strategy and will also enable users to increase productivity. Data visualization examples include but are not limited to use of Discovery Directory Data to assist management with identifying areas of risk in institutional knowledge loss due to retirements and showing work force distribution alongside geographic exam assignments juxtaposed against data on aging. Other data visualization projects include the analysis of tax return information from Compliance Data Warehouse (CDW) and/or LB&I Data Mart Data Capture System (DCS) to assist in highlighting areas of taxpayer noncompliance and changes in taxpayer filing behavior.

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?

Social Security Number (SSN)

List the approved Treasury uses of the SSN:

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).

Taxpayer analysis requires the ability to uniquely identify taxpayers. Tableau and Power BI require the use of Taxpayer Identification Numbers (TINs) because there is no reasonable substitute for SSNs or TINs to identify taxpayers. The use of TINs is permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).

The Office of Management and Budget Circular A-130 requires that federal agencies develop a mitigation or elimination strategy for systems that use SSNs/TINs. An exception to that requirement is when the SSN/TIN is uniquely needed to identify a user's record. Tableau and Power BI require the use of Taxpayer Identification Numbers (TINs) because there is no reasonable substitute for SSNs or TINs to identify taxpayers. The use of TINs is permissible from Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns.

Employer Identification Number

Other Taxpayer 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
Date of Birth
Place of Birth
Standard Employee Identifier (SEID)
Mother's Maiden Name
Internet Protocol Address (IP Address)
Certificate or License Numbers
Vehicle Identifiers

Passport Number
Alien Number
Financial Account Numbers
Photographic Identifiers
Biometric Identifiers
Employment Information
Tax Account Information
Centralized Authorization File (CAF)

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:

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Official Use Only (OUO) or Limited Official Use (LOU) - Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Proprietary Data - Business information that does not belong to the IRS.

Protected Information - Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

Criminal Investigation Information - Information concerning IRS criminal investigations or the agents conducting the investigations.

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.

Income amounts from tax returns, filing status, fact of filing, transactional details.

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)

SSN for tax returns and return information is Internal Revenue Code Section 6109

PII about individuals for Bank Secrecy Act compliance 31 USC

Information by CI for certain money laundering cases may be 18 USC

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.

Tableau and Power BI dashboards may display business unit (BU) specific SBU/PII data, as required by LB&I management and personnel, as required to research, and make fact-based decisions and assessments. The ability to drill down to BU specific information may also be available. This feature is necessary for the administration of the Tax Law pertaining to Business Tax Returns and Tax Returns containing International Business transactions or features. Taxpayer SSNs, TINs and other PII are also part of the third-party data received from the possibly additional federal, state, and local agencies used to perform research and determine if further investigation or actions are needed to resolve compliance issues. Similar data is received as part of taxpayer filings and available through BEARS entitlement approval to various internal data sources.

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

The underlying systems/sources providing SBU/PII have internal programming consistency checks and record counts and are considered reliable and have been verified by the internal source or external agency providing the information through completion of audits and reviews. Hence, source of information is considered accurate, timely, and complete. IRS will use both internal and third-party data provided through these referrals to perform further research and verification using IRS systems and IRS data to determine audit potential or other appropriate action. Where indicators of non-compliance exist, IRS will take the necessary enforcement actions to ensure compliance.

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 00.001   Correspondence Files and Correspondence Control Files
>
> IRS 24.030   Customer Account Data Engine Individual Master File
>
> IRS 24.046   Customer Account Data Engine Business Master File
>
> IRS 34.037   Audit Trail and Security Records
>
> IRS 42.008   Audit Information Management System
>
> IRS 42.017   International Enforcement Program Information Files
>
> IRS 42.021   Compliance Programs and Projects Files
>
> IRS 46.002   Criminal Investigation Management Information System and Case Files

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: Discovery Directory (Corporate Authoritative Directory Service (CADS)
Current PCLIA: Yes
Approval Date: 9/18/2020
SA&A: No

System Name: Compliance Data Warehouse (CDW)
Current PCLIA: Yes
Approval Date: 2/13/2023
SA&A: Yes
ATO/IATO Date: 5/10/2202

System Name: LBI Data Mart (DCS-2)
Current PCLIA: Yes
Approval Date: 8/18/2022
SA&A: Yes
ATO/IATO Date: 9/28/2021

System Name: Microsoft 365 (M365)
Current PCLIA: Yes
Approval Date: 7/29/2022
SA&A: Yes
ATO/IATO Date: 2/7/2023

System Name: Integrated Production Model (IPM/Greenplum)
Current PCLIA: Yes
Approval Date: 10/26/2022
SA&A: Yes
ATO/IATO Date: 6/30/2022

System Name: Automated Information Management System (AIMS)
Current PCLIA: Yes
Approval Date: 10/20/2021
SA&A: Yes
ATO/IATO Date: 8/21/2021

System Name: Issue Management System (IMS)
Current PCLIA: Yes
Approval Date: 10/17/2022
SA&A: Yes
ATO/IATO Date: 4/6/2022

System Name: Issue Based Management Information System (IBMIS)
Current PCLIA: Yes
Approval Date: 2/13/2023
SA&A: Yes
ATO/IATO Date: 3/2/2023

System Name: Selection aNd Analytic Platform (SNAP)
Current PCLIA: Yes
Approval Date: 3/9/2023
SA&A: Yes
ATO/IATO Date: 12/7/2021

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?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: Form 940
Form Name: Employer's Annual Federal Unemployment Tax Return (FUTA)

Form Number: Form 1040
Form Name: U.S. Individual Income Tax Return with International

Form Number: Form 1040-C
Form Name: U.S. Departing Alien Income Tax Return

Form Number: Form 1040-NR
Form Name: U.S. Nonresident Alien Income Tax Return

Form Number: Form 1040-SR
Form Name: U.S. Tax Return for Seniors

Form Number: Form 1041
Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: Form 1042 and 1042S
Form Name: Annual Withholding Tax Return for U.S. and Source Income of Foreign
        Persons Foreign Person's U.S. S

Form Number: Form 1065
Form Name: U.S. Partnership Return of Income

Form Number: Form 1099-A, DIV, & MISC.
Form Name: Acquisition or Abandonment of Secured Property, Dividends and Distributions,
        & Miscellaneous Informa

Form Number: Form 1120
Form Name: U.S. Corporation Income Tax Return

Form Number: Form 1120-F
Form Name: U.S. Income Tax Return of Foreign Corporation

Form Number: Form 1120-L
Form Name: U.S. Life Insurance Company Income Tax Return

Form Number: Form 1120-REIT
Form Name: US Income Tax Return for Real Estate Investment Trusts

Form Number: Form 1120-RIC
Form Name: U.S. Income Tax Return For Regulated Investment Companies

Form Number: Form 1120-S
Form Name: U.S. Small Business Corporation Income Tax Return

Form Number: Form 3520-A
Form Name: Annual Information Return of Foreign Trust With a U.S. Owner

Form Number: Form 5471
Form Name: Information Return of US Persons with Foreign Corporations

Form Number: Form 5472
Form Name: Information Return Foreign Owned Corporation

Form Number: Form 8283
Form Name: Noncash Charitable Contribution

Form Number: Form 8288
Form Name: U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real
        Property Interests

Form Number: Form 8288-B
Form Name: Application for Withholding Certificate for Dispositions by Foreign Persons of
        U.S. Real Property In

Form Number: Form 8300
Form Name: Report of Cash Payments Over $10,000 Received in a Trade or Business

Form Number: Form 8819
Form Name: Material Advisor Disclosure Statement

Form Number: Form 8858
Form Name: Information Return of U.S. Persons With Respect to Disregarded Entities
    (FDEs) and Foreign Branches

Form Number: Form 8865
Form Name: Return of U.S. Persons With Respect to Certain Foreign Partnerships

Form Number: Form 8886
Form Name: Reportable Transaction Disclosure Statement

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?

No

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

No

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

No

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: Internal Sources
Transmission Method: ADCCI DAS Tableau Server/Data/Screenshots
ISA/MOU: No

Organization Name: Internal Sources
Transmission Method: Power BI Workspace/Power Platform Dedicated Work Environment
ISA/MOU: No

Identify the authority.

26 U.S.C. 6103

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

Treas/IRS 42.008: Audit Information Management System; This system is exempt from 5 U.S.C. 552a(c)(3), (d)(1)-(4), (e)(1), (e)(4)(G)-(I) and (f) of the Privacy Act pursuant to 5 U.S.C. 552a(k)(2). (See 31 CFR 1.36).

For what purpose?

Disclosure of returns and return information may be made only as provided by 26 U.S.C. 6103

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?

Yes

Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?

Yes

Date Certified.

2/7/2023

Please identify the ownership of the CSP data.

IRS

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

IRS

What is the background check level required for CSP?

Moderate

Is there a breach/incident plan on file?

Yes

Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:

Storage
Transmission
Maintenance

Does this system/application interact with the public?

No

INDIVIDUAL NOTICE AND CONSENT

Was/is notice provided to the individual prior to collection of information?

No

Why not? If information is not collected directly from an individual, please discuss the factors considered in deciding to collect information from third party sources.

Tableau and Power BI do not collect information. Instead, information is obtained from various IRS systems of record and files. Notice, consent, and due process are provided at the point of origin (such as tax forms). 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. Notice, consent, and due process are provided in the tax forms instructions, and pursuant to 5 USC.

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

No

Why not?

Tableau and Power BI do not collect information. Because information is obtained from various IRS systems of record and files, notice, consent, and due process are provided at the point of origin (such as tax forms). The IRS has the legal right to ask for information per IRC sections 6001, 6011, and 6012(a), and their regulations. The regulations state that "taxpayers must file a return or statement with IRS for any tax they are liable for". Their response is mandatory under these sections. The information is not collected directly from individuals. The information utilized by the application is the information obtained from various IRS databases and files, which in turn are tax forms filed by tax entities. Notice, consent, and due process are provided in the tax forms instructions, and pursuant to 5 USC.

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

Tableau and Power BI alone do not provide for due process. Since information is obtained from various IRS systems of record and files, notice, consent, and due process are provided at the point of origin (such as tax forms). The system does not replace any individual taxpayer's right to due process, as dictated by the Internal Revenue Manual guidelines. IRS policy allows individual taxpayers whose data is in the system the opportunity to clarify or dispute negative determinations through the appeals process. However, due to the nature of this system, individuals may not receive specific notice that their information has been collected. This system won't allow due process because it only connects to the data for display/visualizations. The originating systems that process the data will offer due process where further investigative action will be completed in order to identify and select cases that need additional research. Information will be stored in a secure location and only accessible by authorized IRS personnel for official business use. The LBI Tableau Server provides several levels of secure access: 1. The employee's manager must approve access to data source with a need-to-know; 2. An Online 5081 process of approval must be initiated and adhered to for access to the LBI DAS Tableau Server; 3. Folder level permissions are granted and maintained by Tableau Administrators; 4. Specific Row Level Security can also be enforced.

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 Only

Managers: Read Only

System Administrators: Administrator

Developers: Read Write

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

Access to Tableau dashboards is managed via the Business Entitlement Access Request System (BEARS). Access is granted on a need-to-know basis, depending on the user's roles and responsibilities. The BEARS enrollment process requires that an authorized manager and a secondary approver within Large Business & International (LB&I) approve requests on a case-by-case basis. Users are given the minimum set of privileges required to perform their regular and recurring work assignments, and 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. Deletion from the active access role is also performed through the BEARS. Access to Power BI dashboards is managed by content administrators and owners, who are responsible for the data they share through the Power BI dashboard. Access is granted on a need-to-know basis, depending on the user's roles and responsibilities. Users are given the minimum set of privileges required to perform their regular and recurring work assignments, and they are restricted from changing the boundaries of their access without content administrators or owners' approval. The employee's access will be terminated once they no longer require access. Deletion from the active access role is managed by content administrators and owners.

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.

GENERAL RECORDS SCHEDULE 5.2: Transitory and Intermediary Records: Data displayed in Tableau or Power BI are not the official records and therefore the Tableau Server or Power BI instances are not considered an official recordkeeping system. The Tableau dashboard developers will ensure that data and reports are appropriately destroyed/deleted when no longer needed for reference. These copies are maintained in accordance with General Records Schedule (GRS) 5.2, item 020 Intermediary Records published in IRS Document 12829. Disposition: Temporary. Destroy upon verification of successful creation of the final document or file, or when no longer needed for business use, whichever is later.

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?

11/2/2020

Describe the system's audit trail.

Tableau is managed by the Business Intelligence Core Competency Center (BICCC) within Information Technology. Tableau Server includes auditing capability that tracks user activity in the system, from successful sign-on to workbooks viewed/accessed, refreshed, or created. Each transaction is recorded in the audit tables. The latest Security Assessment and Authorization for Tableau as part of the Enterprise Business Intelligence Platform (EBIP) is dated 11/2/2020. Power BI is managed by the Microsoft 365 Program Management Office within Information Technology. The platform records multiple types of audit data within the Microsoft 365 G5 logs. The latest FedRAMP Security Threat Analysis Report for M365 is dated 2/7/2023.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

For Tableau, the Enterprise Business Intelligence Platform (EBIP) is responsible for the System Test Plan. The test results are stored with other ELC artifacts on SharePoint. EBIP is currently in the Operations and Maintenance phase of its lifecycle. The Annual Security

Control Assessment occurs annually to ensure that controls remain in place to properly safeguard PII. For Power BI, the Microsoft 365 Program Management Office is responsible for the System Test Plan. Microsoft 365 is currently in the Operations and Maintenance phase of its lifecycle. Annual Security Control Assessment occurs annually to ensure that controls remain in place to properly safeguard PII.

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: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 1,000,000

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