

Date of Approval: **February 06, 2023**

PIA ID Number: **7388**

SYSTEM DESCRIPTION

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

Power Business Intelligence (BI) and Power Query D, None

Is this a new system?

No

Is there a PCLIA for this system?

No

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.

The Innovative Analysis and Automation (IAA) department uses Microsoft (MS) Power BI and MS Excel to pull data that is requested by other organizations within LB&I. The data is then used to generate reports and visualizations, such as charts and dashboards, and delivered to our LB&I customers for further analysis. Both MS Power BI and MS Excel can connect to multiple data sources by using the Power Query function to retrieve the data that is needed. Data sources that may be used include the Compliance Data Warehouse (CDW), the International Compliance Management Model (ICMM), the LB&I Datamart, or any other system that may have the data that is needed. The data that is needed is determined by the nature of each customer request and is used to assist Large Business & International (LB&I) in highlighting areas of taxpayer noncompliance and/or 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. There is no reasonable substitute for SSN or TIN to identify taxpayers.

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, which the Service continues to develop strategies to meet. An exception to this requirement is when the SSN is uniquely needed to identify a user's record.

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)
Certificate or License Numbers
Passport Number
Alien Number
Financial Account Numbers
Employment Information
Tax Account Information

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.

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.

Federal, State and Local Tax Information - for example, 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

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.

The reports may display SBU/PII data as required by LB&I management and personnel in order to research and make fact-based decisions and assessments. The ability to drill down to specific detailed information may also be available. The use of SBU/PII data is sometimes necessary for the administration of tax laws pertaining to tax data, including tax data pertaining to foreign accounts. Data Solutions Intake Portal (DSIP) requests containing PII/SBU data require a confirmation with executive approval that the employees that will be receiving the data have an appropriate need to know. The Data Solutions Management Team reviews and approves all DSIP requests before work begins.

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

The SBU/PII data is received from IRS internal systems that are considered to be reliable sources. The systems and processes used to capture the data are verified by IRS internal sources through the completion of audits and reviews. Therefore, the data is considered to be accurate, timely, and complete. The IRS will use the data provided for further research and analysis.

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 42.021 Compliance Programs and Projects Files
IRS 42.017 International Enforcement Program Information Files
IRS 42.008 Audit Information Management System
IRS 00.001 Correspondence Files and Correspondence Control Files
IRS 36.003 General Personnel and Payroll Records
IRS 24.030 Customer Account Data Engine Individual Master File
IRS 24.046 Customer Account Data Engine Business Master File

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: CDW - Compliance Data Warehouse
Current PCLIA: Yes
Approval Date: 9/16/2020
SA&A: Yes
ATO/IATO Date: 5/10/2022

System Name: ICMM - International Compliance Management Model
Current PCLIA: Yes
Approval Date: 10/27/2020
SA&A: Yes
ATO/IATO Date: 4/27/2022

System Name: LB&I Datamart
Current PCLIA: Yes
Approval Date: 8/18/2022
SA&A: Yes
ATO/IATO Date: 10/24/2022

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?

No

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: Secured email, SharePoint Online, Power BI Service

ISA/MOU: No

Identify the authority.

26 U.S.C. 6103

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

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?

No

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.

The information is obtained internally from various IRS systems, databases (i.e., CDW, ICMM, LB&I Datamart, etc.) and files. The information is not collected directly from individuals. However, much of the data originates from tax forms filed by individual taxpayers and businesses. Notice, consent, and due process are provided in the tax form instructions 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?

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 obtained internally from various IRS systems, databases, and files. The information is not collected directly from individuals. However, much of the data originates from tax forms filed by individual taxpayers and businesses. Notice, consent, and due process are provided in the tax forms instructions pursuant to 5 USC.

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

The process being used simply retrieves data internally from various IRS systems, databases, and files, so due process rights for taxpayers to access, correct, and redress their information is not available within this process. However, the originating systems that process the data may offer due process.

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

IRS Contractor Employees

Contractor Users: Read Only

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

Requests for access to the IRS systems and databases are made through the Business Entitlement Access Request System (BEARS). BEARS utilizes the standard IRS online access application to document approvals for access. Data access is granted on a need-to-know basis. A potential user must submit a request for access to their local management for approval. Users are not permitted access without approval from an authorized management official. Specific permissions (Read, Write, Modify, Delete, and/or Print) are defined and set (activated) by the System Administrator prior to the user being allowed access. User privileges and user roles determine the types of data that each user has access to. Management monitors system access and removes permissions when individuals no longer require access. Users are assigned access following the principle of least privilege which provides them with the least amount of access to SBU/PII data that is required to perform their business function after receiving the appropriate approval. Data Solutions Intake Portal (DSIP) requests containing SBU/PII data require a confirmation with executive approval that the employees that will be receiving the data have an appropriate need to know. The Data Solutions Management Team reviews and approves all DSIP requests before work begins.

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: Users will ensure that data and reports are appropriately destroyed/deleted in accordance with General Records Schedule (GRS) 5.2, item 020 Intermediary Records published in IRS Document 12829. Disposition Instruction: 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)?

No

Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?

Yes

Describe the system's audit trail.

The Data Solutions Intake Portal (DSIP) process safeguards SBU/PII data from unauthorized or inappropriate access by requiring a confirmation with executive approval that separation of duties will be upheld and that employees that will receive the data have an appropriate need to know. The Data Solutions Management Team reviews and approves all DSIP requests before work begins. The SBU/PII data is retrieved from IRS internal systems that are considered reliable sources. The IRS internal systems used to retrieve the data include the Compliance Data Warehouse (CDW), the International Compliance Management Model (ICMM), and the LB&I Datamart, all of which undergo Annual Security Control Assessments (ASCA) and PCLIA reviews. Users ensure that the reports and visualizations produced using the data retrieved from IRS internal systems accurately reflect the data before delivering the products to the customer.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Users will use the Power Query function of MS Power BI and MS Excel, which are available to all IRS employees, to pull data that is requested by other organizations within LB&I. The data will then be used to generate reports and visualizations, such as charts and dashboards,

and delivered to our LB&I customers for further analysis. A system test plan isn't required to use these internal applications. However, users will ensure that the reports and visualizations generated by these applications are accurate before delivering them to the customer.

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