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**A. SYSTEM DESCRIPTION**

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1. Enter the full name and acronym for the system, project, application and/or database. Tax Professional PTIN System, TPPS

2. Is this a new system? No

2a. If **no**, is there a PIA for this system? Yes

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Tax Professional PTIN System, TPPS, ID 302, O&M Milestone

Next, enter the **date** of the most recent PIA. 1/8/2013

Indicate which of the following changes occurred to require this update (check all that apply).

- No Addition of PII
- No Conversions
- No Anonymous to Non-Anonymous
- No Significant System Management Changes
- No Significant Merging with Another System
- No New Access by IRS employees or Members of the Public
- No Addition of Commercial Data / Sources
- No New Interagency Use
- No Internal Flow or Collection

Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

- No Vision & Strategy/Milestone 0
- No Project Initiation/Milestone 1
- No Domain Architecture/Milestone 2
- No Preliminary Design/Milestone 3
- No Detailed Design/Milestone 4A
- No System Development/Milestone 4B
- No System Deployment/Milestone 5
- Yes Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? Yes

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**A.1 General Business Purpose**

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5. 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.

TPPS will maintain online registration and renewal, user fee collection, and issuance of unique identifying numbers (Preparer Tax Identification Number (PTIN)) for all paid tax return preparers.

**B. PII DETAIL**

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? Yes

6a. If **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

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes On Primary No On Spouse No On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

Yes Social Security Number (SSN)  
Yes Employer Identification Number (EIN)  
Yes Individual Taxpayer Identification Number (ITIN)  
No Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)  
Yes Practitioner Tax Identification Number (PTIN)

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

The SSN cannot be completely removed because they are used for personal identification purposes as well as tax compliance.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
Yes	Date of Birth	Yes	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
Yes	Certificate or License Numbers	No	No	No

No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

<u>Yes</u>	PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
<u>Yes</u>	SSN for tax returns and return information is Internal Revenue Code Section 6109
<u>No</u>	SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
<u>No</u>	PII for personnel administration is 5 USC
<u>No</u>	PII about individuals for Bank Secrecy Act compliance 31 USC
<u>No</u>	Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

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## **B.1 BUSINESS NEEDS AND ACCURACY**

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7. 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.

To verify the identity of the paid tax return preparers, facilitate taxpayer compliance and ensure uniform and high ethical standards of conduct for tax preparers.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

Data elements used for authentication are verified against internal IRS records through Preparer Registration-Identity Verification Service (RPR-IVS. For those fields that have a format rule associated, the applicant cannot move forward within the application and/or gain a PTIN without those fields being entered correctly. And, while formatting rules may apply to several fields, there is currently no "verification" associated with those fields. There is no timeliness associated with the data fields – although, if an application fails to authenticate prior year tax information 3-times within

a 24-hour period then they cannot try again to obtain their PTIN until that 24-hour period has expired.

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**C. PRIVACY ACT AND SYSTEM OF RECORDS**

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9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes

If **yes**, enter the SORN number(s) and the complete the name of the SORN.

**SORNS Number**

**SORNS Name**

Treas/IRS 37.111 Preparer Tax Identification Number Records

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? Yes

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**D. RESPONSIBLE PARTIES**

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10. Identify the individuals for the following system roles. N/A

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**E. INCOMING PII INTERFACES**

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11. Does the system receive SBU/PII from other system or agencies? No

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

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12. Does this system disseminate SBU/PII? Yes

12a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If **yes**, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<b><u>System Name</u></b>	<b><u>Current PIA?</u></b>	<b><u>PIA Approval Date</u></b>	<b><u>SA &amp; A?</u></b>	<b><u>Authorization Date</u></b>
SAAS	Yes	07/14/2015	No	
Government Liason Data Exchange	Yes	04/08/2014	No	

Program (GDLEP)			
IDRS via Tax Data Services Office	Yes	02/23/2015	No
Compliance Data Warehouse	Yes	12/14/2012	No
Custodial Accounting Systems	Yes	10/28/2013	No

12b . Does this system disseminate SBU/PII to other Federal agencies? No

12c. Does this system disseminate SBU/PII to State and local agencies? Yes

If **yes**, identify the full names of the state and local agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

**Organization Name**                      **Transmission method ISA/MOU**

The IRS Government Liason Data Exchange Program SDT                      No

Identify the authority and for what purpose? The IRS Government Liason Data Exchange Program

12d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12e. Does this system disseminate SBU/PII to other Sources? Yes

If **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** **Transmission method ISA/MOU**

FOIA Requests                      See IRS FOIA Office      No

Identify the authority and for what purpose? FOIA Requests

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## **G. PRIVACY SENSITIVE TECHNOLOGY**

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13. Does this system use social media channels? No

14. Does this system use privacy-sensitive technologies such as mobile, cloud, global position system (GPS), biometrics, RFID, etc.? No

15. Does the system use cloud computing? No

16. Does this system/application interact with the public? Yes

16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? Yes

If **yes**, what was the approved level of authentication?

Level 2: Some confidence in the asserted identity's validity.

Single Factor Identity Validation

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## **H. INDIVIDUAL NOTICE AND CONSENT**

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

17a. If **yes**, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?

A new applicant is provided notice through the form of a PTIN Application Privacy Act that the IRS business owner maintains. A link to this form is provided in advance of any information being collected. URL: <https://www.irs.gov/Tax-Professionals/PTIN-Application-Privacy-Act-and-Paperwork-Reduction-Act-Notice> A return preparer is provided notice through the form of a PTIN Renewal Privacy Act that the IRS business owner maintains. A link to this form is provided in advance of any information being collected. URL: <https://www.irs.gov/Tax-Professionals/PTIN-Renewal-Privacy-Act-and-Paperwork-Reduction-Act-Notice> Information that the IRS business owner is required to make available to the general public as required by the Freedom of Information Act is detailed prior to data being collected as part of the PTIN Application and PTIN Renewal processes. Due Process is provided pursuant to 5 USC.

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

18a. If **yes**, describe the mechanism by which individuals indicate their consent choice(s):  
The screen presents the user with a statement and checkbox where they can elect to check the box and continue. Due Process is provided pursuant to 5 USC.

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

If the system captures or receives information that could result in criminal charges or results in the individual being removed from the TPPS roles, they will be given the opportunity to defend themselves before action is taken. Applicants who are denied services or are investigated for any purpose will have the right to defend themselves prior to final action being taken against them. Due Process is provided pursuant to 5 USC.

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## I. INFORMATION PROTECTION

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20. 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 Contractor Operated

21. The following people have access to the system with the specified rights:

IRS Employees? Yes

<u>IRS Employees?</u>	<u>Yes/No</u>	<u>Access Level(Read Only/Read Write/Administrator)</u>
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	No	
Developers	No	

Contractor Employees? Yes

<u>Contractor Employees?</u>	<u>Yes/No</u>	<u>Access Level</u>	<u>Background Invest.</u>
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Contractor Users	Yes	Read and Write	Moderate
Contractor Managers	Yes	Read and Write	Moderate
Contractor Sys. Admin.	Yes	Administrator	High
Contractor Developers	Yes	Administrator	High

21a. How is access to SBU/PII determined and by whom? The Return Preparer Office will identify authorized IRS personnel, TIGTA will identify who in their organization will have access and share that with the RPO, and CSRs, their managers, etc., on the Vendor side will be determined by the Vendor. All access is granted through the OL5081 process.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act ?

Not Applicable

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## I.1 RECORDS RETENTION SCHEDULE

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22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

TPPS master data files are approved for destruction 6 years after the end of the processing year (Job No. N1-58-11-25), as published under Records Control Schedule 29 for Submissions Processing Campus Records, Item 437. SORN: Treasury/IRS 37.111 Preparer Tax Identification Number Records

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## I.2 SA&A OR ECM-R

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23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? Yes

23a. If **yes**, what date was it completed? 8/27/2015

23.1 Describe in detail the system's audit trail. TPPS follows the signed TPPS Audit Plan which was finalized on 4/8/2011. The audit trail contains the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards

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## J. PRIVACY TESTING

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24. Does the system require a System Test Plan? No

24c. If **no**, please explain why. TPPS is currently in the O&M phase of the Software Development Lifecycle hence no System Test Plan (STP) is required. Whenever major releases occur the IRS ELC process is strictly followed. With each major release STP's are created, followed, and approved.

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## K. SBU Data Use

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25. Does this system use, or plan to use SBU Data in Testing? No

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**L. NUMBER AND CATEGORY OF PII RECORDS**

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26. Identify the number of individual records in the system for each category:

26a. IRS Employees: Under 50,000  
26b. Contractors: Under 5,000  
26c. Members of the Public: More than 1,000,000  
26d. Other: No

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**M. CIVIL LIBERTIES**

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27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804*? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

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**N. ACCOUNTING OF DISCLOSURES**

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30. 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

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**End of Report**

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