

Date of Approval: **October 01, 2020**

PIA ID Number: **5348**

SYSTEM DESCRIPTION

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

Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, RPO
Preparer Directory

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?

Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, RPO
Preparer Directory

What is the approval date of the most recent PCLIA?

9/26/2017

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

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

Return Preparer Office

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 Directory of Federal Tax Return Preparers is a web-based tool designed to assist taxpayers in identifying if a paid tax return preparer is registered with the IRS through the Tax Preparer PTIN System (TPPS) and holds a specific professional credential. The tool will allow the taxpayer to search by geographic location or name and will provide the name, city, state, zip and credential information of the registered preparer.

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.)?

No

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

Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?

No

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.

Tax Preparer City, State, Zip Code, and Professional Credential type.

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)

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.

This searchable directory on IRS.gov will help taxpayers find a tax professional with credentials to help them prepare their tax returns. The directory is a searchable, sortable listing featuring: the name, city, state, and zip code of attorneys, CPAs, enrolled agents and those who have completed the requirements for the voluntary IRS Annual Filing Season Program (AFSP). All preparers listed also have valid Preparer Tax Identification Numbers (PTIN),

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

The Directory gets its information from the Tax Professional PTIN system (TPPS) where a paid tax preparer is required to register for a PTIN using the TPPS system. The authenticated tax preparer's name, city, state, zip, and professional credential is uploaded via datafile into the Directory of Federal Tax Return preparers w/ Credentials. There are internal programming consistency checks and a record count to validate the data that is loaded into the Directory is accurate. The data that the Directory receives is authenticated using internal IRS systems which are deemed reliable. A tax preparer has the ability at any time to log into their TPPS online account and update their personal information, along with the ability to opt out of displaying in the Directory at any time.

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 37.111 Preparer Tax Identification Number Records

IRS 34.037 Audit Trail and Security Records

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?

No

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?

Yes

Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Tax Professional PTIN System (TPPS)

Transmission Method: Datafile Upload

ISA/MOU 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: Treasury

Transmission Method: Enterprise File Transfer Utility (EFTU)

ISA/MOU No

Identify the authority

Make available for public inspection or otherwise disclose to the general public, after the final agency decision has been issued or after the Office of Professional Responsibility (OPR) has taken final action: (a) The name, mailing address, professional designation (attorney, certified public accountant, enrolled agent, enrolled actuary, enrolled retirement plan agent appraiser, registered tax return preparer, or any individual who for compensation prepares or assists with the preparation of all or substantially all of a tax return, claim for refund, or other document pertaining to any taxpayer's liability for submission to the IRS), type of disciplinary sanction, effective dates, and information about the conduct that gave rise to the sanction pertaining to individuals who have been censured, individuals who have been suspended or disbarred from practice before the IRS, individuals who have resigned as an enrolled agent, an enrolled retirement plan agent, or a registered tax return preparer in lieu of a disciplinary proceeding being instituted or continued, individuals upon whom a monetary penalty has been imposed, and individual appraisers who have been disqualified; and (b) the name, mailing address, representative capacity (family member; general partner; full-time employee of officer of a corporation, association, or organized group; full-time employee of a trust, receivership, guardianship, ore state; officer or regular employee of a government unit; an individual representing a taxpayer outside the United States; or unenrolled return preparer), the fact of the denial of eligibility for limited practice, effective dates, and information about the conduct that gave rise to the denial pertaining to individuals who have been denied edibility to engage in limited practice before the IRS pursuant to 31 CFR part 10.

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

See above

For what purpose?

See above

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

6/1/2016

Please identify the ownership of the CSP data.

Third Party

Does the CSP allow auditing?

Yes

Who audits the CSP Data?

3rd Party

What is the background check level required for CSP?

High

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?

Yes

Was an electronic risk assessment (e-RA) conducted on the system/application?

Not Applicable

Please explain.

The information stored in the Directory name, city, state, zip code, and professional credential type are readily available public information. Available through Freedom of Information Act (FOIA) and state credential websites. There is no authentication or identification required to access the Directory.

INDIVIDUAL NOTICE AND CONSENT

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

Yes

How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?

When a preparer applies for a PTIN in TPPS, they are provided the opportunity to "opt out" of displaying in the Preparer Directory.

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

Yes

Describe the mechanism by which individuals indicate their consent choice(s):

When a preparer applies for a PTIN in TPPS, they are provided the opportunity to "opt out" of displaying in the Preparer Directory.

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

A tax preparer has the ability at any time to access their TPPS online account and make corrections to their personal information and/or select to "opt out" of displaying in Preparer Directory altogether. A dedicated PTIN Help Desk is available for individual help also.

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: Administrator

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

IRS Return Preparer Office (RPO) employees have access to the datafile that is uploaded to the Directory on a weekly basis. The data is received directly from TPPS. All RPO employees have completed an OL5081 to allow access to the TPPS data. The original TPPS datafile contains all TPPS information. Since only tax preparer name, city, state, zip, and professional credential is uploaded to the Directory, the employee creates a new datafile with only those data fields. The public views the data by accessing a page on IRS.gov and entering either last name, zip code, or professional credential in the search fields. If there is a match, preparers first and last name, city, state, zip code, and professional credential will display on the screen.

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.

All records housed on the Directory of Federal Tax Return Preparers with Credentials and Select Qualifications will be erased or purged from the directory in accordance with approved retention periods. It is the official repository for data and documents and has National Archives approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be deleted using IRS Records Control Schedules (RCS) 29, Item 221 for Annual List of Income Tax Preparers, RCS 17, Item 25 for IRS.gov records, and RCS 29, Items 437 for Tax Professional PTIN System (TPPS) records, and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer.

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?

10/28/2014

Describe the system's audit trail.

The audit trail contains the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards. The system audit trail was a systemic account of the processes and data management on the Return Preparer Office Preparer Directory. The Preparer Directory doesn't manage PII info, which makes the audit process flow better. The EC2 Cloud elastic, from Amazon host server (AWS), is FedRAMP compliance. The Federal Risk and Authorization Management Program (FedRAMP) is a US government-wide program that delivers a standard approach to the security assessment, authorization, and continuous monitoring for cloud products and services certify for complain of Federal data. AWS offers the following FedRAMP compliant systems that have been granted authorizations, have

addressed the FedRAMP security controls (based on NIST SP 800-53), used the required FedRAMP templates for the security packages posted in the secure FedRAMP Repository, has been assessed by an accredited independent third party assessor (3PAO) and maintains continuous monitoring requirements of FedRAMP. Over 2000 government agencies and other entities that provide systems integration and other products and services to governmental agencies are using the wide range of AWS services today.

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

The system is currently in the operations and maintenance phase of its lifecycle. Continuous Monitoring (now called 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: 100,000 to 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?

Yes

Describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring.

The Directory is a searchable, sortable listing feature: the names, city, state, and zip code of attorneys, CPAs, enrolled agents and those who have completed the requirements for the voluntary IRS Annual Filing Season Program (AFSP). All preparers listed also have valid Preparer Tax Identification Numbers (PTIN). Preparers are given the opportunity to Opt Out of being displayed in the Directory.

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