

Date of Approval: 05/27/2026
Questionnaire Number: 2981

Basic Information/Executive Summary

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

Return Preparer Office Preparer Directory

Acronym:

RPOPD

Business Unit

Return Preparer Office

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 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.

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).

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),

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

Address

Name

Other

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

Professional Credential Type

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

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

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)

2

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?

8016

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

Directory of Federal Tax Return Preparers with Credentials and Select Qualifications

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.)

Expiring PCLIA - No other changes

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.

RPO - Return Preparer Office

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?

210941

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.

Treasury Cloud (TCloud), FR1801046750, 03/02/2020

12.2 Does the CSP allow auditing?

Yes

13 Does this system/application interact with the public?

Yes

13.1 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

No

13.2 If individuals do not have the opportunity to give consent to collect their information for a particular use, why not?

The users consent to having their information displayed in the Preparer Directory.

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

Individual would log into their TPPS account and can update all information and opt in/out of the Preparer Directory.

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

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.)

IRS Return Preparer Office (RPO) team extracts the data from the TPPS (Tax Professional PTIN System) application and uploads it securely to the TCloud. Treasury analyst updates the Preparer directory with the new information.

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.

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. The individuals must elect to have their information displayed in the preparer

directory if they meet the qualifications. They are notified that information displayed is name, business city, state, zip code, and credentials. Preparers must select Yes/No option to have their information displayed in the Directory

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".
Not Applicable

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".
Not Applicable

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".
100,000 to 1,000,000

22 How is access to SBU/PII determined and by whom?
The Return Preparer Office analyst must request access to the Treasury Cloud using a BEARS request. Access to the Treasury Cloud is granted by Business Entitlement Access Request System (BEARS).

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

26 Describe this system's audit trail in detail. Provide supporting documents.
The audit trail captures the SEID, date, and time of access which is stored in the cloud.

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

Interfaces

Interface Type
IRS Systems, file, or database
Agency Name
TPPS
Incoming/Outgoing
Outgoing (Sending)
Transfer Method
Secure Data Transfer (SDT)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 37.111 - Preparer Tax Identification Number Records

Describe the IRS use and relevance of this SORN.

The PTIN holders name, address, and credential type are searchable in the Directory

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

The system allows for an audit trail

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

IRS Tax Practitioner Enrollment, Professional Responsibility, and Agent Practices 11

What is the GRS/RCS Item Number?

18

What type of Records is this for?

Electronic

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

Tax Preparer Identification System (TPPS). The Preparer Tax Identification System (TPPS) is a system used to register and regulate paid tax return preparers.

What is the disposition schedule?

Cut off at end of processing year. Destroy 6 years after cutoff.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Taxpayer Services 29

What is the GRS/RCS Item Number?

221

What type of Records is this for?

Electronic

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

Annual List of Income Tax Preparers

What is the disposition schedule?

Destroy when no longer needed for research or reference purposes.

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

Information Technology 17

What is the GRS/RCS Item Number?

25

What type of Records is this for?

Electronic

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

IRS.gov Website. The website is available to the public and contains tax information for individuals, businesses, pension plans, Government entities, tax professionals, and nonprofits.

What is the disposition schedule?

Destroy/Delete 20 years after processing year or when superseded, obsolete or no longer needed for the conduct of Agency business, whichever is later.

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

3.2: Information Systems Security Records

What is the GRS/RCS Item Number?

031

What type of Records is this for?

Electronic

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

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

What is the disposition schedule?

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

Data Locations

What type of site is this?

System

What is the name of the System?

Treasury Cloud

What is the URL of the item, if applicable?

<https://irs.treasury.gov/rpo/rpo.jsf>

Please provide a brief description of the System.

Searchable RPO Return Preparer Directory (RPO-PD) and audit trail is stored on the Treasury Cloud.

What are the incoming connections to this System?

Treasury updates the information on the website via Treasury Cloud.