

Date of Approval: **December 21, 2021**

PIA ID Number: **6527**

## **SYSTEM DESCRIPTION**

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

Return Preparer Registration - Identity Verification Service, RPR-IVS

*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?*

Return Preparer Registration - Identity Verification Service (RPR-IVS) 3646

*What is the approval date of the most recent PCLIA?*

10/30/2018

*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.*

W&I Division Executive Resource Board

*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?*

Yes

## 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.*

RPR-IVS was implemented to provide authentication as requested by Return Preparer Office for return preparers. The identity verification is done based on the successful matching of applicants: SSN, first and last name, date of birth, address and filing status match based on the tax return year, as entered by the applicant/user. RPR-IVS sends a true/false response back to the external application, TPPS - Tax Professional Preparer Tax Identification Number (PTIN) System, based on the result of the user authentication.

## 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:*

Legal/statutory basis (e.g., where collection is expressly required by statute)

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

RPR-IVS requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer. SSNs are 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, which the

Service continues to develop strategies to meet. An exception to that requirement is when the SSN is uniquely needed to identify a user's record. RPR-IVS requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

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.)?*

No

*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.

*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.*

Filing Status and Federal Tax Information.

*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.*

RPR-IVS contains personally identifiable information (PII) such as the name, date of birth, and social security number. The SBU/PII elements used are keys to successfully authenticate tax return preparers/taxpayers. Without ID proofing, the TPPS system cannot issue PTINs to tax return prepares to conduct business.

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

Accuracy: Data entered for all e-Services Products is processed and error checked at multiple levels throughout e-Services transactions to ensure accuracy. The successful authentication and authorization of the third-party user of the system provides the first level of data verification entered on behalf of the taxpayer. The second level consists of Internet browser surface editing as the user inputs data for submission to the application. The relevant e-Services server will conduct a third check on user entered data. Finally, the application will match data against the systems to determine validity. Completeness: Data fields required for successful interactive e-Services transactions will undergo checks during online input. The application will not allow the user to submit incomplete requests and will provide them the ability to edit incorrect data prior to final submission. Timeliness: The data received from other IRS systems for the purposes of validation are updated on a daily or weekly basis to ensure that the information entered is current. Once the data is collected and validated, the data is kept as current as the user who provides it.

## **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 34.037 Audit Trail and Security Records

IRS 37.111 Preparer Tax Identification Number 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?*

Yes

*Enter the files and databases:*

System Name: eServices

Current PCLIA: Yes

Approval Date: 11/16/2021

SA&A: Yes

ATO/IATO Date: 2/21/2021

*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?*

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?*

No

## **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?*

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?*

The information is not collected directly from individuals. RPR-IVS does not send any notices directly to the taxpayers. The information collected is obtained from related 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.

*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):*

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

The system will allow affected parties the opportunity to clarify or dispute negative information that could be used against them. Due process is provided pursuant to 5 USC.

## **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 Write

Managers: Read Write

System Administrators: Read Only

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

Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the Business Entitlement Access Request System (BEARS) process to request access to the System.

## **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.*

RPR-IVS data is approved for destruction under National Archives and Records Administration (NARA) Job No. NC1-58-77-4 and published in IRS Document 12990 under Records Control Schedule (RCS) 29 for Submissions Processing Campus Records, item 85. System administrators and business unit representatives ensure the RPR-IVS system recordkeeping is in compliance with instructions outlined in RCS 29. Should any updates or modifications to approved retention requirements be necessary to meet or accommodate RPR-IVS data collection and maintenance needs, the business owner/developer coordinates with the IRS Records and Information Management (RIM) Program Office, to discuss and seek approval for those changes as appropriate. Destroy when 3 years end.

## **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?*

5/20/2018

*Describe the system's audit trail.*

Application-level audit trails monitor and log user activities. At a minimum, an event record shall specify the following: Data files opened and closed; Specific actions, such as reading, editing; and deleting records or fields, and printing reports. The Security Audit Automatic Response and Auditable Events requirements applications which process any type of or subset of PII (e.g., taxpayer, personnel, financial) data shall capture and record the following application transactional information in audit trails: Employee and contractor transactions that add, delete, modify, or research a tax filer's record. Employee and contractor transactions that add, delete, modify, or research an employee's record (personnel and financial). Employee and contractor transactions that add, delete, or modify an employee's access to Employee User Portal (EUP), including changes to EUP roles or sub-roles. Any system transactions that alter an employee's access to the EUP, or a system's or application's role or sub role. Any employee or contractor transactions identified by the system owner as requiring additional oversight. Any third-party transactions identified by the system owner as requiring additional oversight.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

Yes



*Is the test plan completed?*

Yes

*Where are the test results stored (or documentation that validation has occurred confirming that requirements have been met)?*

DocIT (Web-based document management system)

*Were all the Privacy Requirements successfully tested?*

Yes

*Are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?*

No

*Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?*

System is currently in operational and maintenance stage. Application has been through Systems Acceptability Testing (SAT) and Application Qualification Testing (AQT) testing.

## **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: 50,000 to 100,000

Contractors: 5,000 to 10,000

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