

Date of Approval: 04/26/2024
Questionnaire Number: 1219

Basic Information/Executive Summary

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

Returns Preparer Inventory On-line

Business Unit
Information Technology

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.

Returns Preparer Inventory On-Line (RPVOL) provides information on tax return preparers to users of command codes RPVUE, RPVCU, and RPPRT. Criminal Investigation is the primary user. It provides data to and gets data from Preparers Inventory (PREP INV) and gets data from Preparer Tax Identification Number Application (PTIN).

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).

RPVOL use the PII (SSN) extract other related data from daily run data file.

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

Address

Criminal Record

Email Address

Individual Taxpayer Identification Number (ITIN)

Name

Social Security Number (including masked or last four digits)

Tax ID Number

Telephone Numbers

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

SSN for tax returns and return information - IRC section 6109

Product Information (Questions)

1.1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?

No

1.3 What type of project is this (system, project, application, database, pilot/proof of concept, power platform/visualization tool)?

The RPVOL system requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer.

1.35 Is there a data dictionary for this system?

No

1.36 Explain in detail how PII and SBU data flow into, through and out of this system.

The data comes from Individual Master File (IMF) and Business Master File (BMF). The data is processed weekly and stored in VSAM repositories. The command codes are used to retrieve the data based on user requests.

1.4 Is this a new system?

No

1.5 Is there a Privacy and Civil Liberties Impact Assessment (PCLIA) for this system?

Yes

1.6 What is the PCLIA number?

PCLIA # 7697, approved on 3/23/2023

1.7 What are the changes and why?

System maintenance and update due to regulation change.

1.8 If the system is on the As-Built-Architecture, what is the ABA ID of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID for each application covered separated by a comma.

210948

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?

Readiness

2.1 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act? Contact Disclosure to determine if an accounting is required. Enter "Yes" or "No". If Exempt, type "Exempt".

No

2.2 Please provide the full name of and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

CPGB - Corporate Data Governance Board

3.1 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?

No

3.3 Does this system use cloud computing?

No

3.6 Does this system interact with the public through a web interface?

No

3.7 Describe the business process allowing an individual to access or correct their information.

Not Allowed

4.1 Who owns and operates the system (IRS Owned and Operated, IRS Owned and Contractor Operated, Contractor Owned and Operated)?

IRS

4.2 If a contractor owns or operates the system, does the contractor use subcontractors?

No

4.5 Identify the roles and their access level to the PII data. For contractors, indicate whether their background investigation is complete or not.

Read Only

4.51 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”.

More Than 100,000

4.52 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

4.53 How many records in the system are attributable to members of the public? Enter “Under 5,000”, “5,000 to 10,000”, “More than 10,000” or “Not applicable”.

No

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

Users must apply for access via the business Entitlement Access Systems (BEARS). Management and security must then approve the request. The security and Communications System (SACS) then enforces these permissions.

Developers needing write access to the files must also apply through the BEARS system and be granted Resource Allocation Control File (RACF) access.

5.11 Is there a Risk Assessment Form and Tool (RAFT) associated with this system on file with your organization or the IRS Risk Office.

Yes

5.2 Does this system use or plan to use SBU data in a non-production environment?

No

5.3 Please upload the approved SBU Data Use Questionnaire or Request. If the request has been recertified, please upload the approved recertification form. Select Yes to indicate that you will upload the SBU Data Use form.

No

Interfaces

Interface Type

Forms

Agency Name

8038-T Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-ND Return for Nuclear Decommissioning Funds and Certain
 Related Persons
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-C U.S. Income Tax Return for Cooperative Associations
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-FSC U.S. Income Tax Return of a Foreign Sales Corporation
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 8038-GC Information Return for Small Tax-Exempt Governmental
 Bond Issues, Leases, and Installment Sa
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name

8872 Political Organization Report of Contributions and
Expenditures

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS or Treasury Contractor

Agency Name

National Account Profile (NAP)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1120-REIT U.S. Income Tax Return for Real Estate Investment
Trusts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

8038-G Information Return for Tax-Exempt Governmental
Obligations

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1120-RIC U.S. Income Tax Return for Regulated Investment
Companies

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-POL U.S. Income Tax Return for Certain Political
 Organizations
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 941 Employer's Quarterly Federal Tax Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 720 Quarterly Federal Excise Tax Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 940EZ Employer's Annual Federal Unemployment (FUTA) Tax
 Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name

943 Employer's Annual Federal Tax Return for Agricultural Employees

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

2290 Heavy Highway Vehicle Use Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

8038-TC Information Return for Tax Credit Bonds

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

5330 Return of Excise Taxes Related to Employee Benefit Plans

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

709 United States Gift (and Generation-Skipping Transfer) Tax Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method
Application to Application (A2A)

Interface Type

Forms

Agency Name

990EZ-REV Short Form Return of Organization Exempt from
Income Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

11-C Occupational Tax and Registration Return for Wagering

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

8038-CP Returns for Credit Payments to Issuers of Qualified
Bonds

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

990PF Return of Private Foundation or Section 4947(a)(1)
Nonexempt Charitable Trust Treated as a Pri

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

IRS or Treasury Contractor

Agency Name

Tax Professional PTIN System (TPPS)

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

 IRS or Treasury Contractor

Agency Name

 Stakeholder Partnerships, Education & Communication

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

 Forms

Agency Name

 1066 U.S. Real Estate Mortgage Investment Conduit (REMIC)

 Income Tax Return

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

 Forms

Agency Name

 1120 U.S. Corporation Income Tax Return

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

 Forms

Agency Name

 1042 Annual Withholding Tax Return for U.S. Source Income of

 Foreign Persons

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

Forms
Agency Name
8038 Information Return for Tax-Exempt Private Activity Bond
Issues
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type

Forms
Agency Name
3520-A Annual Information Return of Foreign Trust with a U.S.
Owner (Under Section 6048(b))
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type

Forms
Agency Name
1120-F U.S. Income Tax Return of a Foreign Corporation
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type

Forms
Agency Name
5227 Split-Interest Trust Information Return
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type

Forms
Agency Name
CT-1 Employer's Annual Railroad Retirement Tax Return
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type

Forms

Agency Name

706-GS(D) Generation-Skipping Transfer Tax Return for
Distributions

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

990c Return of Organization Exempt from Income Tax

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1065 U.S. Return of Partnership Income

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

940 Employer's Annual Federal Unemployment (FUTA) Tax
Return

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1041-N(QFT) U.S. Income Tax Return for Electing Alaska Native
Settlement Trusts

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 706-NA United States Estate (and Generation-Skipping Transfer)
 Tax Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 706 United States Estate (and Generation-Skipping Transfer) Tax
 Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 990EZ Short Form Return of Organization Exempt from Income
 Tax
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 8038-B Information Return for Build America Bonds and
 Recovery Zone Economic Development Bonds
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name

706-GS(T) Generation-Skipping Transfer Tax Return for
Terminations

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

Forms

Agency Name

990N Return of Organization Exempt from Income Tax

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

Forms

Agency Name

8752 Required Payment or Refund Under Section 7519

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

Forms

Agency Name

1040 U.S. Individual Income Tax Return

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method

 Application to Application (A2A)

Interface Type

Forms

Agency Name

3520 Annual Return to Report Transactions with Foreign Trusts
and Receipt of Certain Foreign Gifts

Incoming/Outgoing

 Incoming (Receiving)

Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
1120-S U.S. Income Tax Return for an S Corporation
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
8752 Required Payment or Refund Under Section 7519
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
1120-SF U.S. Income Tax Return for Settlement Funds (Under
Section 468B)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
IRS or Treasury Contractor
Agency Name
Total Relationship Managements (SPECTRM)
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
IRS or Treasury Contractor
Agency Name
Individual Master File (IMF)

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-RIC U.S. Income Tax Return for Regulated Investment
 Companies
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-PC U.S. Property and Casualty Insurance Company Income
 Tax Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 8038-T Arbitrage Rebate, Yield Reduction and Penalty in Lieu of
 Arbitrage Rebate
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

Forms

Agency Name
 1120-X Amended U.S. Corporation Income Tax Return
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1042 Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

8804 Annual Return for Partnership Withholding Tax (Section 1446)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

990t Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Application to Application (A2A)

Interface Type

Forms

Agency Name

1041 U.S. Income Tax Return for Estates and Trusts

Incoming/Outgoing

Incoming (Receiving)

Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
1065-B U.S. Return of Income for Electing Large Partnerships
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
1120-H U.S. Income Tax Return for Homeowners Associations
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
8871 Political Organization Notice of Section 527 Status
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
990 Return of Organization Exempt from Income Tax
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Application to Application (A2A)

Interface Type
Forms
Agency Name
8872 Political Organization Report of Contributions and
Expenditures

Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type
Forms
Agency Name
 730 Monthly Tax Return for Wagers
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Interface Type
Forms
Agency Name
 990N Return of Organization Exempt from Income Tax
Incoming/Outgoing
 Incoming (Receiving)
Transfer Method
 Application to Application (A2A)

Systems of Records Notices (SORNs)

SORN Number & Name
IRS 24.046 - Customer Account Data Engine Business Master File

SORN Number & Name
IRS 24.030 - Customer Account Data Engine Individual Master File

SORN Number & Name
IRS 22.062 - Electronic Filing Records

SORN Number & Name
IRS 34.037 - Audit Trail and Security Records

Records Retention

What is the Record Schedule System?
Record Control Schedule (RCS)

What is the retention series title?

Enterprise Computing

What is the GRS/RCS Item Number?

RCS 19, item 85

What type of Records is this for?

Electronic

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

Preparer Inventory data is approved for destruction 3 years after the end of the processing year in which the file is extracted (Job No. N1-58-09-109, approved 12-7-2009). This disposition authority also provides for the retention of system inputs, outputs and documentation. These disposition instructions are published in Internal Revenue Service (IRS) Document 12990 under Records Control Schedule 19 for the Enterprise Computing Center - Martinsburg, Item 85 as Returns Transaction File Online System (RTFOL).

What is the disposition schedule?

Destruction 3 years after the end of the processing year in which the file is extracted.