

Date of Approval: 05/07/2026  
Questionnaire Number: 2698

## Basic Information/Executive Summary

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

Remittance Transaction Research System

Acronym:

RTR

Business Unit

Taxpayer Services

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 Remittance Transaction Research (RTR) system is owned and operated by the IRS Taxpayers Services (TS) and is designed to provide a central repository of digitized images of paper remittance checks and related paper vouchers - mailed to IRS by taxpayers. IRS employees access RTR through A web browser installed on their standard IRS workstation. This allows them to access check/voucher images in support of IRS auditing of taxpayer payments. Digitization is done by one of three applications: Integrated Submission and Remittance Processing (ISRP), Lockbox Banks, and Remittance Strategy for Paper Check Conversion (RSPCC). Payment data captured by these three applications is then sent to RTR and the Masterfile. Images stored in RTR are made available to authorized users across the IRS, who need to research payments. Users cannot modify the data and images stored in the RTR system but are permitted to add notes concerning

transaction records. RTR allows IRS auditors to quickly confirm paper remittance payments to the IRS, in support of mission to provide quick service to taxpayers. RTR users must be IRS employees registered through Employee User Portal (EUP). They must then successfully apply for an appropriate RTR “entitlement” in Business Entitlement Access Request System (BEARS). Once granted, they will be able to access RTR through a web browser located on their standard IRS workstation.

## 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).

Paper payment documents (checks, vouchers and associated payment documents) are received at one of three locations (ISRP, Lockbox banks, RSPCC). These paper documents are digitized and sent to the RTR Database. Once digitized, the paper documents are forwarded to banks for processing and destruction. Payment data received from upstream is not exported or sent anywhere by RTR. RTR includes a web-based application for viewing the digitized payment data. IRS employees access the RTR Web Application through the Edge browser on their laptops. They can also make notes within the web application concerning queries about paper payments. RTR data is stored on Oracle ExaData servers. The production server is located at Enterprise Computing Center (ECC) Memphis, and the Disaster Recovery (DR) server is located at ECC Martinsburg. At end of every calendar year, RTR executes an Operations & Maintenance process to delete all RTR data older than seven years.

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

Address

Driver's License Number

Email Address

Employer Identification Number

Federal Tax Information (FTI)

Financial Account Number

Individual Taxpayer Identification Number (ITIN)

Internet Protocol Address (IP Address)

Name

Other

Social Security Number (including masked or last four digits)

Standard Employee Identifier (SEID)  
Tax ID Number

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

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

PII for personnel administration - 5 USC

SSN for tax returns and return information - IRC section 6109

## 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)

3

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?

1160

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

Remittance Transaction Research System - RTR

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.)

Additional PII Requirements (Collection of IP Addresses in audit logs and sent to Splunk application).

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.

W&I Operations Strategy Board

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (<https://ea.web.irs.gov/aba/index.html>) for assistance.

210921

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?

No

13 Does this system/application interact with the public?

No

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

RTR system receives data from other IRS upstream sources/systems. Those other sources/systems provide the Privacy Act Notice to individuals/businesses. Notice, consent and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. RTR is a READ ONLY system and is not accessible by Taxpayers.

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: Users - Read-Only, Managers - Read-Only, Sys. Administrators - Read-Only, Developers - Read-Only

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.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!  
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C.

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".

Under 50,000

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".

Under 100,000

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

Employees request access to the application by submitting a Business Entitlement Access Request System (BEARS) request and must obtain a manager's signature approving authorization of access. This request is approved based on a user's position and need-to-know.

23 Is there a data dictionary on file for this system? Note: Selecting "Yes" indicates an upload to the Attachment Section is required.

Yes

24 Explain any privacy and civil liberties risks related to privacy controls.

AU-3(3) - Failure to adhere to the IRM 10.5.1.8.2.2 leaves individuals at risk to PII exposure. (RTR did not include the collection of IP addresses sent to Splunk for auditing) POA&M 52438

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

Yes

26 Describe this system's audit trail in detail. Provide supporting documents.

RTR application access is captured by Splunk Enterprise. Audit trails monitor and log user activity including: Data files opened and closed; Specific actions, such as reading and printing reports.

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

Enterprise Computing Center Dropbox

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Electronic File Transfer Utility (EFTU)

### Interface Type

IRS Systems, file, or database

### Agency Name

Enterprise Application Integration Broker (EAIB) Negative TIN

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Secured channel via HTTPS

### Interface Type

IRS Systems, file, or database

### Agency Name

Remittance Strategy for Paper Check Conversion (RSPCC)

### Incoming/Outgoing

Incoming (Receiving)

### Transfer Method

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

Splunk

**Incoming/Outgoing**

Outgoing (Sending)

**Transfer Method**

Other

**Other Transfer Method**

Universal Forwarder (UF)

**Interface Type**

Other Organization

**Agency Name**

Lockbox Processing Systems (Lockbox)

**Incoming/Outgoing**

Incoming (Receiving)

**Agency Agreement**

Yes

**Agreement Name**

Memorandum of Understanding for Internal Revenue Service

Lockbox Collection Processing Services

**Transfer Method**

Electronic File Transfer Utility (EFTU)

**Interface Type**

IRS Systems, file, or database

**Agency Name**

Integrated Submission and Remittance Processing (ISRP) System

**Incoming/Outgoing**

Incoming (Receiving)

**Transfer Method**

Electronic File Transfer Utility (EFTU)

## **Systems of Records Notices (SORNs)**

**SORN Number & Name**

IRS 34.037 - Audit Trail and Security Records

**Describe the IRS use and relevance of this SORN.**

Taxpayer Information Specific - In addition to the Security Audit Automatic Response and Auditable Events requirements applications which process any type of, or subset of, taxpayer 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. RTR utilizes this SORN for auditing purposes which will identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches or unauthorized disclosures of such information or inappropriate use of government computers to access Internet sites for any purpose forbidden by IRS policy (e.g., gambling, playing computer games, or engaging in illegal activity), or to detect electronic communications sent using IRS systems in violation of IRS security policy. Audit logs are sent to SPLUNK.

### **SORN Number & Name**

IRS 22.054 - Subsidiary Accounting Files

Describe the IRS use and relevance of this SORN.

Personally Identifiable Information (PII that are collected, maintained and used by RTR). RTR collects PII data from the taxpayer's remittance payment (check, money order) and voucher. RTR is a repository of digital images of paper remittance checks submitted by taxpayers who don't pay electronically. The paper checks usually come with Name, Address, TIN/SSN/EIN, so the payment can be associated with the taxpayer's IRS account.

## **Records Retention**

### **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.

**What is the Record Schedule System?**

Record Control Schedule (RCS)

What is the retention series title?

Wage and Investment Records 29

What is the GRS/RCS Item Number?

131

What type of Records is this for?

Electronic

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

Remittance Transaction Research (RTR) System. The Remittance Transaction Research (RTR) System is the central repository for all remittances processed by the IRS Integrated Submission and Remittance Processing (ISRP) System, Remittance Strategy Paper Check Conversion (RS-PCC), and Lockbox Banks

What is the disposition schedule?

(A) Inputs: Include remittance data and images files sent from Integrated Submission and Remittance Processing (ISRP) System, Remittance Strategy for Paper Check Conversion System (RS-PCC), and LockBox banks. (GRS 5.2, Item 020 or GRS 4.5, Item 010 as applicable) AUTHORIZED DISPOSITION Delete after input verification into RTR master files. (B) System Data (Master Files): Includes information on daily Loads and Deposits, performance metrics for each site and/or user group, and various images from remittance processing. Images include the front and back of checks and the front of vouchers. (Job No. N1-58-09-47) AUTHORIZED DISPOSITION Cut off at end of processing year. Delete 6 years after cutoff. (C) Outputs: Reports include the Daily Deposit Timeliness Report, Deposit Activity Report, Performance Metrics Report, Reconciliation Report, Remittance Register Report (Form 813), End Point Master Listing, Audit Log Report, and other data and images from remittance processing. (GRS 5.2, Item 020) AUTHORIZED DISPOSITION Destroy/Delete when superseded, obsolete or no longer needed, whichever is later.

## **Data Locations**

**What type of site is this?**

Environment

What is the name of the Environment?

RTR Database

What is the sensitivity of the Environment?

Sensitive But Unclassified (SBU)

What is the URL of the item, if applicable?

<https://rtr.web.irs.gov/rtr>

Please provide a brief description of the Environment.

The production environment for RTR is located at the Enterprise Computing Center-Memphis (ECC-MEM). RTR resides on GSS-24 infrastructure for implementation and enforcement of infrastructure security controls. RTR Database is where remittance data is stored after being captured. The database can be accessed by end users to research paper payments and make notes about queries concerning payments.

What are the incoming connections to this Environment?

RTR Incoming Connections: - Single Sign On (SSO) to RTR: RTR gets user details/role from SSO - which pulls them from Lightweight Directory Access Protocol (LDAP). - Enterprise Application Integration Broker (EAIB) to RTR: RTR receives list of Negative TIN from the EAIB web service interface when the user logs in based on the user's SEID. EAIB, itself, retrieves NTIN data from NTIN network service.

What are the outgoing connections from this Environment?

RTR to Splunk: RTR sends user audit information to Splunk web service.

**What type of site is this?**

Environment

What is the name of the Environment?

Image File System

What is the sensitivity of the Environment?

Personally Identifiable Information (PII) including Linkable Data

Please provide a brief description of the Environment.

Internal Network storage

What are the incoming connections to this Environment?

Image files stored on Automatic Storage Management Cluster File System (ACFS) on Oracle ExaData servers.