

Date of Approval: **May 26, 2023**

PIA ID Number: **7932**

## **SYSTEM DESCRIPTION**

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

Tax Professional Account, Tax Pro

*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?*

Tax Professional Account, Tax Pro, 4B, # 5214

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

8/11/2020

*Changes that occurred to require this update:*

Addition of Personally Identifiable Information (PII)

Significant System Management Changes

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.*

Web Applications (WebApps) Governance Board (GB) and Strategic Development Executive Steering Committee (SD ESC). The Web Apps GB was chartered by the SD-ESC and governs all Web Apps investments and any associated investments or components as deemed appropriate by the SD-ESC. This PCLIA artifact update is for the Integrated Readiness Review.

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

*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.*

Currently, IRS Form 2848 Power of Attorney and Declaration of Representative (POA) and Form 8821 Tax Information Authorization (TIA) cannot be submitted digitally. Because the forms are instead faxed, uploaded, or physically mailed, there are delays in processing times which can result in taxpayers not receiving the benefit of timely representation in critical matters, such as levy actions. By providing the option to submit requests for these authorizations online, through a secure method, the IRS will help decrease paperwork, administration burden, and provide more timely resolution of taxpayer issues. Tax Professional Account (Tax Pro Account) will be a dedicated Web Application where Tax Professionals can view the authorizations, including Power of Attorney and Tax Information Authorizations they have been granted, request additional authorizations, and withdraw from all authorizations filed on paper or in Tax Pro Account. It will provide Tax Professionals with a fast and streamlined way to establish, view, search, and manage Power of Attorney (POA) and Tax Information Authorization (TIA) as the first step towards a secure self-service online portal with an interface within individual online account (OLA) for taxpayers to see and respond to pending Power of Attorney requests. In addition, Tax Pro Account will reduce the amount of paper forms routed to the Centralized Authorization Files (CAF) unit and alleviate telephone, paper, and walk-in activities related to power of attorney and representative needs. Additional functionality that will be implemented within Tax Pro Account will allow the authorized professional to view the taxpayer's balance due and posted payments as well as make a payment for any authorized periods.

## **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:*

Another compelling reason for collecting the SSN

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

Tax Pro Account requires the use of SSNs because no other identifier can be used to uniquely identify a taxpayer and/or representative. SSNs are permissible from the Internal Revenue Code (IRC) 6109, which requires individual taxpayers to include their SSNs on their income tax returns. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system. The taxpayer's EIN will be used for business taxpayers.

*Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).*

There are no current plans to eliminate the use of SSNs. All taxpayer interactions with this system will take place through secure means and require identification through the IRS' secure access ID.me system(s). The Office of Management and Budget memorandum 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. Tax Pro Account requires the use of SSN's because no other identifier can be used to uniquely identify a taxpayer at this time.

Employer Identification Number

*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  
Mailing Address  
Phone Numbers  
Internet Protocol Address (IP Address)  
Certificate or License Numbers  
Centralized Authorization File (CAF)

*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:*

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.*

Fax No, Description of Matter (Income, Employment, Payroll, Excise, etc.), Year(s) or Period(s), EIN, Other Tax ID Numbers (i.e., Plan number), Designation of Representative.

*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.*

The SBU/PII information that is provided specifically on Forms 2848 and 8821 is essential to ensure that the representative is allowed to represent the taxpayer before the IRS. The Taxpayer Identification Number (TIN) identifies the person and/or business who is granting authorization to the representative. Tax Pro Account will provide taxpayers and tax professionals a digital service channel to establish and manage taxpayer/tax pro authorization relationships. The SSN and Employer Identification Number (EIN) are used as an access key

to retrieve and update information in other IRS systems. Tax Pro Account will leverage the Web Apps Platform, Online Account, common services and features for auditing, analytics, and other non-functional system reporting needs.

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

The person requesting authorization must provide the taxpayer's SSN, name and address and form and tax period for which they are requesting authorization. Tax Pro Account will verify the SSN and Name as well as other fields against other internal system data which is deemed reliable. The system sending the data validates it for accuracy as described in that system's PCLIA. In addition, there will be input and posting validation.

## **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 24.030 Customer Account Data Engine Individual Master File
- IRS 00.333 Third Party Contact Records
- IRS 24.046 Customer Account Data Engine Business Master File
- IRS 22.062 Electronic Filing Records
- IRS 22.061 Information Return Master File
- IRS 26.019 Taxpayer Delinquent Account Files
- IRS 26.020 Taxpayer Delinquency Investigation Files
- IRS 34.037 Audit Trail and Security Records
- IRS 37.111 Preparer Tax Identification Number Records
- IRS 00.001 Correspondence Files and Correspondence Control Files

## 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: ID.me  
Current PCLIA: Yes  
Approval Date: 11/1/2021  
SA&A: No

System Name: Common Business Services (CBS)  
Current PCLIA: Yes  
Approval Date: 6/7/2022  
SA&A: No

System Name: Secure Access Digital Identity (SADI)  
Current PCLIA: Yes  
Approval Date: 2/15/2023  
SA&A: Yes  
ATO/IATO Date: 5/22/2022

System Name: Individual Master File (IMF)  
Current PCLIA: Yes  
Approval Date: 1/23/2023  
SA&A: Yes  
ATO/IATO Date: 12/6/2022

*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?*

Yes

*Please identify the form number and name:*

Form Number: 2848

Form Name: Power of Attorney and Declaration of Representative

Form Number: 8821

Form Name: Tax Information Authorization

*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?*

Yes

*Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.*

System Name: Electronic Signature Storage and Retrieval-ESSAR

Current PCLIA: Yes

Approval Date: 3/29/2022

SA&A: Yes

ATO/IATO Date: 12/16/2022

System Name: ID.me

Current PCLIA: Yes

Approval Date: 11/1/2021

SA&A: No

System Name: Common Business Services Release 1(CBS)

Current PCLIA: Yes

Approval Date: 6/7/2022

SA&A: No

System Name: Web Applications Platform Environment  
Current PCLIA: Yes  
Approval Date: 1/14/2022  
SA&A: No

System Name: Secure Access Digital Identity (SADI)  
Current PCLIA: Yes  
Approval Date: 2/15/2023  
SA&A: Yes  
ATO/IATO Date: 5/22/2022

System Name: Cybersecurity Data Warehouse (CSDW)  
Current PCLIA: Yes  
Approval Date: 4/22/2022  
SA&A: Yes  
ATO/IATO Date: 5/31/2021

*Identify the authority.*

IRC Section 6001. Notice or regulations requiring records, statements, and special returns  
IRC Section 6011. General requirement of return, statement, or list IRC Section 6012.  
Persons required to make returns of income IRC Section 6109. Permits the use of Social Security Numbers for tax processing purposes.

*For what purpose?*

Tax Pro Account gives representatives access to abstracted taxpayer information residing on IRS Core systems (e.g., Common Business Services -CBS). PII data is shared for the purpose of supporting criminal investigations, identifying potential tax refund fraud, and facilitating treatment for the taxpayers that were victimized.

*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?*

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?*

Yes

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

Yes

*When was the e-RA completed?*

7/16/2020

*What was the approved level of authentication?*

Level 3: High confidence in the asserted identity's validity

## 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?*

Irs.gov has several methods of informing the taxpayer about these issues. The irs.gov website has a Privacy Policy which states "Using these services is voluntary and may require that you provide additional personal information to us. Providing the requested information implies your consent for us to use this data in order to respond to your specific request."

<https://www.irs.gov/privacy-disclosure/irs-privacy-policy>, additionally, by the nature of a

Power of Attorney, the submission of information requires an affirmative act on the part of the taxpayer to provide the authorization for representation or Tax Information Authorization. Prior to using Tax Pro Account, it will have the required notice that this is a U.S. Government system for authorized use only. That notice will be WARNING! by accessing and using this government computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to criminal prosecution and penalties.

*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):*

Use of Tax Pro Account is voluntary, and individuals can opt not to proceed with the online session. The SADI application which is the required entry point to taxpayer online applications will require the taxpayer to click on the "Consent" button provided on the website before being allowed to proceed. Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC.

*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. Notice, consent, and due process are provided via the IRS systems and their related tax forms instructions, and pursuant to 5 USC. The representative and taxpayer have due process by writing, calling, faxing, or visiting the IRS.

## **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

## *IRS Contractor Employees*

Contractor Users: Read Only

Contractor Managers: Read Only

Contractor System Administrators: Administrator

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

Access to the data by taxpayers is determined by the taxpayer entering valid shared secrets for the purpose of authentication. Once a taxpayer enters shared secrets and their data matches up with the Integrated Data Retrieval System (IDRS) information to ensure that the information is correct, they are eligible to use the system. All contractors and employees must go through the Public Trust Clearance process before access is considered. Once cleared, access to WebApps Platform is obtained through the Business Entitlement Access Request System (BEARS) process. All access must be approved by the user's manager who reviews the BEARS at the time of submission and on an annual timeframe. The system administrators/approvers will also verify group membership to ensure only the appropriate rights are granted based upon need-to-know. For non-production supporting environments users must complete the necessary Sensitive But Unclassified (live) data training, request access through the BEARS, and in some cases as outlined by the requirements set forth within the Internal Revenue Manual submit an elevated access letter that is approved by the Associate Chief Information Officer prior to granting access. The non-production environment will also routinely review access lists and verify accounts, removing ones that are no longer necessary. Every individual is reminded of their Unauthorized Access (UNAX) requirements where they are restricted to see certain taxpayer data and, in many instances, a third-party tool is implemented to restrict access to that data.

## **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.*

Per discussion with Counsel 07/23/2020, information entered into Tax Pro Account or Online Account for the purpose of initiating a POA or TIA will need to be retained for seven (7) years; the audit log must retain all the necessary information for a POA/TIA and that information has to be accessible, retrievable, etc. Counsel recommends working with Privacy, Governmental Liaison & Disclosure (PGLD) to update Record Control Schedule

(RCS) 29, item 54, to account for the audit log, how POA/TIAs will be processed and clarify that the schedule applies to electronic entries as the current item 54 only mentions hard copies. Information sent to the Pending Centralized Authorization File (PCAF) does not need to be retained after the PCAF timeframe expires provided all needed information is processed to the CAF. The Records and Information Management (RIM) office agrees with Counsel's decision below. Since the information will be maintained in the system as records and will require updates to the current Records Control Schedule item, no records can be destroyed until a NARA-approved retention period has been obtained. The RIM office must ensure the system(s) meet NARA's requirements for an electronic recordkeeping system. At a minimum, the system must meet the requirements as codified in 36 CFR § 1236.10. This PCLIA section will be updated when new information is available.

## **SA&A OR ASCA**

*Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?*

No

*Is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?*

Yes

*Describe the system's audit trail.*

An Audit Plan has been created for this system by the project team with the support of Enterprise Security Audit Trail (ESAT)/Security Audit and Analysis System (SAAS). The system collects legal events for Treasury Inspector General for Tax Administration (TIGTA), Criminal Investigation (CI), and the CSDW to establish chain of custody for each transaction within all applications to be used as evidence and prove audit trails. It records all actions of the taxpayer/user in near-real-time and transmits to ESAT/SAAS logs for Cybersecurity review.

## **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)?*

Web Apps Testing System Implementation Plan

*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?*

The system will go through a continuous Testing Strategy Implementation Plan due to its ongoing development. It will be assessed against the selected privacy requirements. To accomplish this, the project not only addresses the overarching Privacy Requirements but will break down the requirements to decompose requirements that are reviewed, implemented, tested, and documented to ensure appropriate action was taken to address them. All of this is being coordinated by the Requirement Engineering Program Office and Cybersecurity and tracked in the Rational Requirements Tools and developer security (SA-11) testing. Please note that authentication is delegated to the SADI system. The project uses the SADI project services to authenticate taxpayer access to the applications. In authenticating, the user will log in through the Browser and Presentation Application. The SADI process will access the External Identity Store through the External Policy Server for permission enforcement. Please refer to the SADI PCLIA for applicable information.

## **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: 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?*

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.*

By using taxpayer supplied PII and IP Addresses, the IRS will have the capability to identify, locate, and monitor taxpayers. The primary purpose of doing this is to correlate website usage with other IRS processes. For example, tracking notice response rates.

*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