A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Tribal Database, TDB

2. Is this a new system? No

   2a. If no, is there a PIA for this system? No

      Next, enter the date of the most recent PIA.

      Indicate which of the following changes occurred to require this update (check all that apply).

      No Addition of PII
      No Conversions
      No Anonymous to Non-Anonymous
      No Significant System Management Changes
      No Significant Merging with Another System
      No New Access by IRS employees or Members of the Public
      No Addition of Commercial Data / Sources
      No New Interagency Use
      No Internal Flow or Collection

      Were there other system changes not listed above? No

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

   No Vision & Strategy/Milestone 0
   No Project Initiation/Milestone 1
   No Domain Architecture/Milestone 2
   No Preliminary Design/Milestone 3
   No Detailed Design/Milestone 4A
   No System Development/Milestone 4B
   No System Deployment/Milestone 5
   No Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system? No

A.1 General Business Purpose

5. 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.

   The Office of Indian Tribal Governments (ITG) mission is to help Indian tribes deal with their federal tax matters. The Tribal database is an extract of information already contained in the Tax and Tribal Database, and is used by ITG field agents to identify the tribal owner of work assigned or customer requests.
B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? **Yes**

6a. If **yes**, does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSNs) or tax identification numbers (i.e. last 4 digits, etc.)? **Yes**

If **yes**, check who the SSN (or tax identification number) is collected on.

<table>
<thead>
<tr>
<th>Yes</th>
<th>On Primary</th>
<th>No</th>
<th>On Spouse</th>
<th>No</th>
<th>On Dependent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>On Primary</td>
<td>No</td>
<td>On Spouse</td>
<td>No</td>
<td>On Dependent</td>
</tr>
</tbody>
</table>

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

**No** Social Security Number (SSN)
**Yes** Employer Identification Number (EIN)
**No** Individual Taxpayer Identification Number (ITIN)
**No** Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
**No** Practitioner Tax Identification Number (PTIN)

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

**There is no alternative to the use of the EINs. The EINs are significant parts of the data being processed.**

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) **Yes**

If **yes**, specify the information.

<table>
<thead>
<tr>
<th>Selected</th>
<th>PII Element</th>
<th>On Primary</th>
<th>On Spouse</th>
<th>On Dependent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Name</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Yes</td>
<td>Mailing address</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Yes</td>
<td>Phone Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>E-mail Address</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Date of Birth</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Place of Birth</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>SEID</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Mother's Maiden Name</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Protection Personal Identification Numbers (IP PIN)</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Internet Protocol Address (IP Address)</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Criminal History</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Medical Information</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Certificate or License Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Vehicle Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Passport Number</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Alien (A-) Number</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Financial Account Numbers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Photographic Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Biometric Identifiers</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Employment (HR) Information</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>No</td>
<td>Tax Account Information</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates? No

6d. Are there other types of SBU/PII used in the system? No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

Yes PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, 6012e(a)
No SSN for tax returns and return information is Internal Revenue Code Section 6109
No SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397
No PII for personnel administration is 5 USC
No PII about individuals for Bank Secrecy Act compliance 31 USC
No Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner? Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

EINs are used to identify the link between the parent tribe and each of its entities, while contact information is needed to contact tribal leaders.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination.

Information is extracted weekly from the Tax and Tribal database (TTDB). TTDB has its own verification process for data accuracy, timeliness, and completeness; therefore, TDB assumes that the data is accurate, timely, and complete when it is provided by this system.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system? Yes

9a. If yes, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual? Yes

If yes, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system? Yes
If **yes**, enter the SORN number(s) and the complete the name of the SORN.

<table>
<thead>
<tr>
<th>SORNS Number</th>
<th>SORNS Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury/IRS 50.222</td>
<td>Tax Exempt/Government Entities (TE/GE) Case Management Records</td>
</tr>
<tr>
<td>Treasury/IRS 24.046</td>
<td>Customer Account Data Engine Business Master File</td>
</tr>
</tbody>
</table>

If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act? **Yes**

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**D. RESPONSIBLE PARTIES**

10. Identify the individuals for the following system roles. ## Official Use Only

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**E. INCOMING PII INTERFACES**

11. Does the system receive SBU/PII from other system or agencies? **Yes**

   11a. If **yes**, does the system receive SBU/PII from IRS files and databases? **Yes**

   If **yes**, enter the files and databases.

<table>
<thead>
<tr>
<th>System Name</th>
<th>Current PIA</th>
<th>PIA Approval Date</th>
<th>SA &amp; A?</th>
<th>Authorization Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax and Tribal database</td>
<td>Yes</td>
<td>02/27/2018</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

   11b. Does the system receive SBU/PII from other federal agency or agencies? **No**

   11c. Does the system receive SBU/PII from State or local agencies? **No**

   11d. Does the system receive SBU/PII from other sources? **No**

   11e. Does the system receive SBU/PII from **Taxpayer** forms? **No**

   11f. Does the system receive SBU/PII from **Employee** forms (such as the I-9)? **No**

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**F. PII SENT TO EXTERNAL ORGANIZATIONS**

12. Does this system disseminate SBU/PII? **No**

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**G. PRIVACY SENSITIVE TECHNOLOGY**

13. Does this system use social media channels? **No**

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.? **No**

15. Does the system use cloud computing? **No**
16. Does this system/application interact with the public?  
   No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information?  
   Yes

17a. If yes, how is notice provided? Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information?  
   Notice, consent and due process are provided pursuant to 5 United States Code (USC).

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?  
   Yes

18a. If yes, describe the mechanism by which individuals indicate their consent choice(s):  
   The IRS has the legal right to ask for information per Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. The regulations state that “taxpayers must file a return or statement with IRS for any tax they are liable for. Their response is mandatory under these sections.”

19. How does the system or business process ensure due process regarding information access, correction and redress?  
   Notice, consent and due process are provided pursuant to 5 USC.

I. INFORMATION PROTECTION

20. 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

21. The following people have access to the system with the specified rights:

   IRS Employees?  
   Yes

   IRS Employees?  
   Yes/No

   Access Level (Read Only/Read Write/Administrator)

   Users  
   Yes

   Managers  
   Yes

   Sys. Administrators  
   Yes

   Developers  
   No

Contractor Employees?  
No

21a. How is access to SBU/PII determined and by whom? Access to the server folder is approved by the System Administrator and controlled/maintained by Information Technology (IT) through the OS GetServices system. Only the Database Administrator and the employee assigned to update the database have access.
21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?
Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system? Yes

22a. If yes, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

All records housed in the Tribal system will be erased or purged from the system in accordance with approved retention periods. Any records generated by the system will be managed according to requirements under Internal Revenue Manual 1.15.24 item number 1 and will be destroyed by coordination with the IRS Records and Information Management Program and IRS Records Officer.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)? No

23c. If no, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements? No

23.1 Describe in detail the system’s audit trail. The audit trail is maintained by IT and access is granted through the OS GetServices. IT maintains records of individuals who have access to the shared server folder. Tribal Database is following the appropriate audit trail elements pursuant to current Audit Logging Security Standards.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

24c. If no, please explain why. This is an internally created Access database that did not follow an IT or Business System Planning (BSP) path in development. The BSP office is now in the process of analyzing the current state and considering options for either improving the existing tool or transitioning to an enterprise solution.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing? No
L. NUMBER AND CATEGORY OF PII RECORDS

26. Identify the number of individual records in the system for each category:

<table>
<thead>
<tr>
<th>Category</th>
<th>Number of Records</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS Employees</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Contractors</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Members of the Public</td>
<td>Not Applicable</td>
</tr>
<tr>
<td>Other</td>
<td>Yes</td>
</tr>
</tbody>
</table>

If other, identify the category of records and the number of corresponding records (to the nearest 10,000):

10,000 Tribal Entities

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment? No

28. Is the system information used to conduct data-mining as defined in the Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804? No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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