Date of Approval: 09/11/2024
Questionnaire Number: 1235

Basic Information/Executive Summary

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

Taxpayer Protection Program

Acronym:

TPP

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.

Executive Summary: Return Integrity and Compliance Services (RICS) work is part of an overall Internal Revenue Service (IRS) revenue protection strategy. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent identity theft. The TPP database is a tool used by RICS to track and treat identity theft returns.

The Taxpayer Protection Program (TPP) was established to support the Return Integrity and Compliance Services (RICS) mission to:

• protect the public interest by improving IRS's ability to detect and prevent improper refunds.

• serving the public interest by taking actions fairly and appropriately to identify, evaluate and prevent the issuance of improper refunds.

The database helps to:
• improve IRS's ability to detect and prevent improper refunds.
• develop, oversee and manage all RICS models, filters, and business rule sets designed to detect identity theft, refund fraud, and non-compliance, and
• monitor filter and model performance to ensure a cycle of continuous improvement.
In support of the FY2024 IRA SOP, this program supports Objective 3: Focus expanded enforcement on taxpayers with complex tax filings and high-dollar noncompliance to address the tax gap.
• Continued Focus on Reducing Refund Fraud and Identity Theft
• Employee Retention Credit Integrity
• Earned Income Tax Credit Integrity reset.

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).

Return Integrity and Compliance Services (RICS) work is part of an overall Internal Revenue Service (IRS) revenue protection strategy. RICS' main mission is to protect public interest by improving IRS' ability to detect and prevent identity theft. The TPP database is a tool used by RICS to track and treat identity theft returns. The SBU/PII maintained in this system are required for imports to include: • Dependent Database (DDb) Import • Return Review Program (RRP) Import • Generalized Unpostable Framework (GUF) • ID Verify Daily Response File Import • Compliance Data Warehouse (CDW) Transaction Table Import. The SBU/PII maintained in this system are required for exports to include: • Export Letters • Export ID Verify Daily Registration/Authorization File • Export Electronic Fraud Detection System (EFDS) Response • Export GUF • Export to DDb

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

Document Locator Number (DLN)
Email Address
Employer Identification Number
Federal Tax Information (FTI)
Financial Account Number
Individual Taxpayer Identification Number (ITIN)
Internet Protocol Address (IP Address)

Language
Name
Preparer Taxpayer Identification Number (PTIN)
Social Security Number (including masked or last four digits)
Telephone Numbers

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)

1.1 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)?
Database

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.
TPP has an Extract, Transform, Load (ETL) process that pulls data from various IRS sources as raw data. Various stored SQL Procedures then extract information as needed to determine the status of each case.

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?
6224

1.7 What are the changes and why?
The database has not had any changes since the prior PCLIA.

1.9 What OneSDLC State is the system in (Allocation, Readiness, Execution)?
It is not in a OneSDLC State because it began prior to September 1, 2022. Per the OneSDLC guidelines, new projects as of September 1, 2022, are required to onboard to OneSDLC instead of Enterprise Life Cycle (ELC).

1.95 If this system has a parent system, what is the PCLIA Number of the parent system?

3435

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.

The Taxpayer Services Risk Committee

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, the database does not interact with the public.

3.61 If the system requires the user to authenticate, was a Digital Identity Risk Assessment (DIRA) conducted?

No

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

The database contains Federal Tax Information (FTI) from IRS Sources. The data cannot correct information within TPP. If a correction to any data is needed, the taxpayer would have to contact the appropriate source that shared the information to TPP.

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

IRS Owned and Operated

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.

IRS Employees	Access Level (Read Only/Read Write/Administrator)
Users	Read and Write
Managers	Read and Write
Sys. Administrators	Administrator
Developers	Read and Write

Contractor Employees	Access Level	Background Invest. Level
Contractor Sys. Admin.	Administrator	High-Level
Contractor Developers	Read and Write	High-Level

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".

Under 50,000

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".

More than 10,000

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

To obtain access to the TPP database, all prospective users must have a business need the data and adhere to the RICS permissions portal process. Users are authenticated through Active Directory validating their Standard Employee Identifier Number (SEID). The permission portal is used for controlling access, managing (create, modify, disable, delete (user accounts, and providing administrative rights to users. All requests are handled by the RICS Service Desk and stored for auditing purposes. All standard access requests must be authorized by the user's manager as well as a TPP administrator. All application administrator access requests must be authorized by the user's manager as well as a TPP administrator and system administrator. All approved database accounts will be logged. Access permissions are automatically configured to the database server after all approvals are received.

5.1 Please describe any privacy risks, civil liberties and/or security risks identified for the system that need to be resolved and what is the mitigation plan?

We are not aware of any privacy risks, civil liberties and/or security risks.

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.

No

5.2 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

Generalized Unpostable Framework (GUF)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Other Transfer Method

Manual process to import

Interface Type

IRS Systems, file, or database

Agency Name

TPP IDverify

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Other Transfer Method

Manual Process to import

Interface Type

IRS Systems, file, or database

Agency Name

Dependent Database (DDB)

Incoming/Outgoing

Both

Transfer Method

Other

Other Transfer Method

Manual process to import

Interface Type
IRS Systems, file, or database
Agency Name
CADE2 BOE
Incoming/Outgoing
Incoming (Receiving)
Transfer Method
Other
Other Transfer Method
Manual

Interface Type
IRS Systems, file, or database
Agency Name
RRP - Return Review Program
Incoming/Outgoing
Both
Transfer Method
Other
Other Transfer Method
Manual Process

Interface Type
IRS Systems, file, or database
Agency Name
Compliance Data Warehouse (CDW)
Incoming/Outgoing
Both
Transfer Method
Other
Other Transfer Method
Manual processes to import data

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.
To identify and track any unauthorized accesses to sensitive but unclassified information and potential breaches

SORN Number & Name
IRS 42.021 - Compliance Programs and Projects Files

Describe the IRS use and relevance of this SORN.

To track information relating to special programs and projects to identify noncompliance schemes

Records Retention

What is the Record Schedule System?

General Record Schedule (GRS)

What is the retention series title?

Income Tax Returns Filed by Individuals, Partnerships and Fiduciaries.

What is the GRS/RCS Item Number?

GRS 29 ITEM 56 - RS

What type of Records is this for?

Electronic

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

(1) Tax return records filed electronically and maintained on magnetic tape, laser optical disk, magnetic disk or other such paperless medium. (Job No. N1-58-95-1) (2) Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return; Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return; Form 8453-X, Political Organization Declaration for Electronic Filing of Notice 527 Status; W2, Wage and Tax Statements; and related schedules not conducive to electronic transmission. (Job No. N1-58-95-1) (3) Form 8633, Application to Participate in the Electronic Filing Program. (Job No. N1-58-95-1) (4) Form 9041, Application for Electronic/Magnetic Media Filing of Business and Employee Benefit Plan Returns. (Job No. N1-58-95-1) (5) Paper images of tax returns created from electronic storage medium. (Job No. N1-58-95-1) (6) Forms 8879 and 8879 (SP), IRS e-file Signature Authorization. Taxpayers use IR Form 8879 when their return is filed electronically using the practitioner Personal Identification Number (PIN) method or when the taxpayer authorizes the electronic return originator to enter the taxpayer's PIN on his/her electronically filed return. The 8879 (SP) is a Spanish language equivalent. These forms are used exclusively for individual tax filing. (Job No. N1-58-06-5).

What is the disposition schedule?

(1) Destroy on or after January 16, six years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due. (2) Retire to Records Center beginning January 2 through March 31 following the year

in which the returns were numbered and processed. Destroy on or after January 16, 6 years after the end of the processing year unless needed for Collection Statute Expiration Date (CSED) Extract due to a balance due. (3) Destroy 3 years after participant is removed from the program. (4) Destroy 3 years after participant is removed from the program. (5) Destroy after the need for the creation of the paper image has been satisfied. (6) Retire to Records Center when no longer needed for processing. Destroy on or after January 16, six years after the processing year unless needed for Collection Statute Expiration Date (CSED), TIGTA investigation, and/or Criminal Investigative Division (CID) investigation.

Data Locations

What type of site is this?

System

What is the name of the System?

TPP

What is the sensitivity of the System?

Federal Tax Information (FTI)

Please provide a brief description of the System.

The Taxpayer Protection Program (TPP) was established to protect taxpayers against Identity (ID) Theft by filtering on returns with ID Theft like characteristics. Once selected, the return goes through a treatment process that verifies the taxpayer's identity before the return is processed. The TPP database will be used to track the treatment process from selection to authentication. SQL Server is used for the back-end raw data that is populated and shown via an Access Database as well as exported data in various formats

What are the incoming connections to this System?

SQL Server Management Studio (SSMS), Open Database Connectivity (ODBC) to connect to the SQL Server