

Date of Approval: **November 01, 2021**

PIA ID Number: **6557**

## **SYSTEM DESCRIPTION**

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

Tax Return Database, TRDB

*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 Return Database (TRDB), MS4b - PCLIA #3682

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

10/30/2018

*Changes that occurred to require this update:*

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.*

Corporate Data Domain Governance Board (CPDGB)

*Current ELC (Enterprise Life Cycle) Milestones:*

System Development/Milestone 4B

Operations & Maintenance (i.e., system is currently operational)

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

No

## **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.*

TRDB is a mainframe-based database application that assists the Wage & Investment Division in maintaining electronic tax return records and is the authoritative data store for electronically filed tax returns for tax years 1998 to present. TRDB receives the original tax returns as filed by the taxpayers from multiple Current Production Environment electronic filing systems. In addition, TRDB interfaces with Error Resolution System (ERS) to receive corrections to taxpayer submitted data, ERS processing statuses and processing information. ERS is not part of the TRDB accreditation boundary. The TRDB system also receives data perfection corrections to these returns prior to the return being posted to the Individual Master File or Business Master File and these corrections are stored on TRDB for subsequent research.

## **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:*

Interfaces with external entities that require the SSN

Legal/statutory basis (e.g., where collection is expressly required by statute)

When there is no reasonable alternative means for meeting business requirements

Statistical and other research purposes

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).*

The information stored in TRDB is stored by SSN and TIN. All command codes research is based upon SSN and TIN.

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

There is no alternate method to the use of SSN and TIN. We cannot cross reference to SSN and TIN in any other method. Until such method is formed there is no mitigation strategy.

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  
E-mail Address  
Date of Birth  
Place of Birth  
Mother's Maiden Name  
Protection Personal Identification Numbers (IP PIN)  
Internet Protocol Address (IP Address)  
Certificate or License Numbers  
Vehicle Identifiers  
Alien Number  
Financial Account Numbers  
Employment Information  
Tax Account Information  
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.

**Protected Information** Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

**Criminal Investigation Information** Information concerning IRS criminal investigations or the agents conducting the investigations.

*Are there other types of SBU/PII used in the system?*

No

*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 PII collected in this system is used in the Internal Revenue Service (IRS) tax administration initiatives and strategies to: validate errors on tax returns, assess the correct tax and to aid in the compliance efforts of IRS revenue officers, tax examiners and field agents. The PII collected is also used to produce tax return transcripts requested by the taxpayers and their authorized representatives to support voluntary tax compliance.

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

Accuracy: TRDB interfaces with ERS to receive corrections to taxpayer submitted data, computer generated fields that differ from taxpayer submitted data, ERS processing statuses and processing information. Timeliness: Tax return data within TRDB is used to review filed tax returns to validate errors or for other purposes based upon field functions by IRS employees such as IRS revenue officers, tax examiners, and field agents. These users have read-only access to the data files queried within the TRDB. Completeness: The original return submitted by the taxpayer and the corrections are stored in the TRDB relational database system and are maintained for a minimum period of 10 years.

## **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 24.046 Customer Account Data Engine Business Master File

IRS 24.030 Customer Account Data Engine Individual Master File

IRS 34.037 Audit Trail and Security Records

IRS 22.062 Electronic Filing Records

## **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: Generalized Mainline Framework  
Current PCLIA: Yes  
Approval Date: 11/10/2020  
SA&A: Yes  
ATO/IATO Date: 7/20/2012

System Name: Individual Master File  
Current PCLIA: Yes  
Approval Date: 3/4/2020  
SA&A: Yes  
ATO/IATO Date: 11/4/2016

System Name: Modernized Tax Return Database  
Current PCLIA: Yes  
Approval Date: 11/6/2015  
SA&A: No

System Name: Business Master File  
Current PCLIA: Yes  
Approval Date: 10/11/2019  
SA&A: Yes  
ATO/IATO Date: 1/29/2018

System Name: Integrated Data Retrieval System  
Current PCLIA: Yes  
Approval Date: 10/1/2018  
SA&A: Yes  
ATO/IATO Date: 12/21/2016

System Name: Error Resolution System  
Current PCLIA: Yes  
Approval Date: 10/28/2020  
SA&A: Yes  
ATO/IATO Date: 2/14/2012

*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: Form 940  
Form Name: Employer's Annual Federal Unemployment (FUTA) Tax Return

Form Number: Form 941  
Form Name: Employer's Quarterly Federal Tax Return

Form Number: Form 944  
Form Name: Employer's Annual Federal Tax Return

Form Number: Form 1120  
Form Name: U.S. Corporation Income Tax Return

Form Number: Form 1040  
Form Name: U.S. Individual Income Tax Return

Form Number: Form 1041  
Form Name: U.S. Income Tax Return for Estates and Trusts

Form Number: Form 1065  
Form Name: U.S. Return of Partnership Income

Form Number: Form 1065-B  
Form Name: U.S. Return of Income for Electing Large Partnerships

Form Number: Form 2350  
Form Name: Application for Extension of Time to File U.S. Income Tax Return

Form Number: Form 4868  
Form Name: Application for Automatic Extension of Time to File U.S. Individual Income Tax Return

Form Number: Form 9465  
Form Name: Installment Agreement Request

Form Number: Form 8453  
Form Name: U.S. Individual Income Tax Transmittal for an IRS e-File Return

*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: Modernized Electronic Filing (eFile) Modernized e-File (MeF)  
Current PCLIA: Yes  
Approval Date: 2/20/2019  
SA&A: Yes  
ATO/IATO Date: 2/9/2021



System Name: Integrated Data Retrieval System PIA# is 3272  
Current PCLIA: Yes  
Approval Date: 10/1/2018  
SA&A: Yes  
ATO/IATO Date: 12/21/2016

*Identify the authority.*

Title 26 United States Code (USC) Internal Revenue Code (IRC) National Institute of Standards and Technology (NIST)Special Publication 800-122 NIST Special Publication. 800-122, 59 pages (Apr. 2010)

*For what purpose?*

Tax administration and taxpayer service support IRS employees working active tax cases within each business function across the entire IRS. allowing IRS employees to take specific actions on taxpayer account issues, track status and post transaction updates back to the master files.

*Does this system disseminate SBU/PII to other Federal agencies?*

Yes

*Identify the full names of the federal agency(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) / Memorandum of Understanding (MOU).*

Organization Name: United States Department of Agriculture  
Transmission Method: The transmission method is Secure Data Transfer (SDT)  
ISA/MOU: Yes

*Identify the authority.*

IRC Section 6103, 31 USC 1535/Federal Acquisition Regulation (FAR) 17.5, IRS computes Adjusted Gross Income (AGI) data and passes it to United States Department of Agriculture (USDA) assisting them in determining Federal Farm Program payment eligibility.

*Identify the Routine Use in the applicable SORN (or Privacy Act exception).*

Internal and external stakeholders need access to the PII data fields since these fields identify the taxpayer.

*For what purpose?*

IRC Section 6103, 31 USC 1535/FAR 17.5, IRS computes AGI data and passes it to USDA assisting them in determining Federal Farm Program payment eligibility.

*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?*

No

## **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?*

Notice is provided to individuals by other IRS applications or through forms (e.g., 1040 forms) that interact directly with the taxpayer at the time of collection. Due process is provided pursuant to Title 5 USC.

*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):*

This system does not collect any information directly from taxpayers. All information that is stored in this system comes from the submission of tax returns submitted directly to the IRS through other IRS systems. Information from the tax returns is subsequently shared from the other applications to this system. The tax return form provides taxpayers information regarding the opportunity to decline or consent to providing the information.

*How does the system or business process ensure 'due process' regarding information access, correction, and redress?*

This system is only a repository of taxpayer information submitted directly to the IRS through other IRS applications. This system does not interact with taxpayers directly and thus "due process" is addressed by other IRS applications that directly interact with taxpayers. Any issues that are identified by these other means will submit changes to this system through automated methods so an auditable record may be maintained. Due process is provided pursuant to 5 USC.

## **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: Read Write

*IRS Contractor Employees*

Contractor Users: Read Only

Contractor Developers: Read Only

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

Employees request access to TRDB by submitting a Business Entitlement Access Request System (BEARS) which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits a BEARS request to remove their access to the system.

## **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.*

TRDB is a recordkeeping repository for transcribed corporate return data and has a 50-year data retention requirement in concert with associated returns. The Records Office and TRDB system owners will work together to validate and potentially update TRDB dispositions to accurately fit data collection activities and maintenance needs. All records housed in the TRDB system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has National Archives and Records Administration approval to affect data disposition. Any records generated and maintained by the system will be managed according to requirements under IRM 1.15.1 and 1.15.6, and will be destroyed using IRS Records Control Schedule 29, Item 445 and as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

## **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.*

TRDB has a Cybersecurity approved audit plan. TRDB's audit log shows failed logon attempts because either the user account-name or password is incorrect. Audit events that are application-specific are recorded in an audit trail log, transaction log and error log. Application-level audit trails monitor and log end-user activities (including administrative users). Event records specify data files opened and closed, specific actions, such as reading, editing, deleting records or fields, and printing reports, etc. A full audit plan is available in Document Management for Information Technology (DocIT) (web-based electronic document management system).

## **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)?*

They are stored in DOCIT in this folder: Cabinets/Corporate Data/TRDB (Tax Returns Database)/TRDB FS2019/05 - Debug & Test/05.2-Project Level Test/Unit Test/Retrieve Team

*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?*

TRDB is a non-Federal Information Security Management Act reportable system. It relies on NIST controls from the parent information system -- International Business Machines (IBM) Master File/Individual Account Program (IAP)/Corporate Accounts Processing System (CAPS) Platform (General Support Services (GSS)-21). Tests and validation activities are conducted on GSS-21 management, technical and operational controls to verify and validate that the applicable privacy requirements have been met.

## **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: 50,000 to 100,000

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?*

No

*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?*

Yes

*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.*

Yes