A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Tax Return Database, TRDB

2. Is this a new system? No

2.a. If no, is there a Privacy Civil Liberties Impact Assessment (PCLIA) for this system? Yes

   If yes, enter the full name, acronym, and milestone of the most recent PCLIA.
   Tax Return Database (TRDB), MS4b - PCLIA #1403
   Enter the approval date of the most recent PCLIA. 11/06/2015

   If yes Indicate which of the following changes occurred to require this update (check all that apply).
   No Addition of Personally Identifiable Information (PII) (PII is any information that is linked or linkable).
   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
   Yes Expiring PCLIA

   Were there other system changes not listed above? No

3. What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.
   Corporate Data Domain Governance Board (CPDGB)

3.a. Check the current Enterprise Life Cycle (ELC) 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
   Yes System Development/Milestone 4B
   No System Deployment/Milestone 5
   Yes 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.

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.

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

6.a. 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 all types of tax identification numbers (TIN) that apply to this system:

Yes Social Security Number (SSN)
No Employer Identification Number (EIN)
No Other Taxpayer Identification Number

If SSNs apply, which of the following approved Treasury uses of the SSNs applies:

No Security background investigations
Yes Interfaces with external entities that require the SSN
Yes Legal/statutory basis (e.g. where collection is expressly required by statute)
Yes When there is no reasonable alternative means for meeting business requirements
Yes Statistical and other research purposes
No Delivery of governmental benefits, privileges, and services
No Law enforcement and intelligence purposes
Yes Another compelling reason for collecting the SSN

Explain why one or more of the eight authorized uses above support the new or continued use of SSNs.

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 SSNs (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.
6.b. Does this system use, collect, receive, display, store, maintain, or disseminate other (non-SSN) PII (i.e. Names, addresses, etc.)?  Yes

If yes, specify the information.

<table>
<thead>
<tr>
<th>Selected</th>
<th>PII Element</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>Name</td>
</tr>
<tr>
<td>Yes</td>
<td>Mailing address</td>
</tr>
<tr>
<td>Yes</td>
<td>Phone Numbers</td>
</tr>
<tr>
<td>Yes</td>
<td>E-mail Address</td>
</tr>
<tr>
<td>Yes</td>
<td>Date of Birth</td>
</tr>
<tr>
<td>Yes</td>
<td>Place of Birth</td>
</tr>
<tr>
<td>No</td>
<td>Standard Employee Identifier (SEID)</td>
</tr>
<tr>
<td>Yes</td>
<td>Mother's Maiden Name</td>
</tr>
<tr>
<td>Yes</td>
<td>Protection Personal Identification Numbers (IP PIN)</td>
</tr>
<tr>
<td>Yes</td>
<td>Internet Protocol Address (IP Address)</td>
</tr>
<tr>
<td>No</td>
<td>Criminal History</td>
</tr>
<tr>
<td>Yes</td>
<td>Medical Information</td>
</tr>
<tr>
<td>Yes</td>
<td>Certificate or License Numbers</td>
</tr>
<tr>
<td>Yes</td>
<td>Vehicle Identifiers</td>
</tr>
<tr>
<td>No</td>
<td>Passport Number</td>
</tr>
<tr>
<td>Yes</td>
<td>Alien Number</td>
</tr>
<tr>
<td>Yes</td>
<td>Financial Account Numbers</td>
</tr>
<tr>
<td>No</td>
<td>Photographic Identifiers</td>
</tr>
<tr>
<td>No</td>
<td>Biometric Identifiers</td>
</tr>
<tr>
<td>Yes</td>
<td>Employment Information</td>
</tr>
<tr>
<td>Yes</td>
<td>Tax Account Information</td>
</tr>
<tr>
<td>Yes</td>
<td>Centralized Authorization File (CAF)</td>
</tr>
</tbody>
</table>

6.c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates?  Yes

If yes, select the types of SBU

<table>
<thead>
<tr>
<th>Selected</th>
<th>SBU Name</th>
<th>SBU Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td>Agency Sensitive Information</td>
<td>Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission</td>
</tr>
<tr>
<td>No</td>
<td>Procurement sensitive data</td>
<td>Contract proposals, bids, etc.</td>
</tr>
<tr>
<td>Yes</td>
<td>Official Use Only (OUO) or Limited Official Use (LOU)</td>
<td>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.</td>
</tr>
<tr>
<td>No</td>
<td>Proprietary data</td>
<td>Business information that does not belong to the IRS</td>
</tr>
<tr>
<td>Yes</td>
<td>Protected Information</td>
<td>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</td>
</tr>
<tr>
<td>No</td>
<td>Physical Security Information</td>
<td>Security information containing details of serious weaknesses and vulnerabilities associated with specific systems and facilities</td>
</tr>
<tr>
<td>Yes</td>
<td>Criminal Investigation Information</td>
<td>Information concerning IRS criminal investigations or the agents conducting the investigations.</td>
</tr>
</tbody>
</table>
6.d. Are there other types of SBU/PII used in the system?  No

6.e. 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)

Yes  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

6.f. 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.

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.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness?

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.

C. 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.

9. 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
If **yes**, enter the SORN number(s) and the complete name of the SORN(s).

<table>
<thead>
<tr>
<th>SORNS Number</th>
<th>SORNS Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRS 24.046</td>
<td>Customer Account Data Engine Business Master File</td>
</tr>
<tr>
<td>IRS 24.030</td>
<td>Customer Account Data Engine Individual Master File</td>
</tr>
<tr>
<td>IRS 34.037</td>
<td>Audit Trail and Security Records System</td>
</tr>
<tr>
<td>IRS 22.062</td>
<td>Electronic Filing Records</td>
</tr>
</tbody>
</table>

*IRS is required to have a published Privacy Act system of records in the Federal Register. Please identify the Privacy Act SORN(s) that cover these records. If you need additional assistance identifying the correct SORNs please email *Privacy.*

**D. RESPONSIBLE PARTIES**

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

**E. INCOMING PII INTERFACES**

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

11.a. 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 PCLIA</th>
<th>Approval Date</th>
<th>SA&amp;A?</th>
<th>Authorization Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Master File</td>
<td>Yes</td>
<td>03/06/2017</td>
<td>Yes</td>
<td>11/04/2016</td>
</tr>
<tr>
<td>Generalized Mainline Framework</td>
<td>Yes</td>
<td>11/28/2017</td>
<td>Yes</td>
<td>07/20/2012</td>
</tr>
<tr>
<td>Modernized Tax Return Database</td>
<td>Yes</td>
<td>11/06/2015</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Business Master File</td>
<td>Yes</td>
<td>08/27/2018</td>
<td>Yes</td>
<td>01/29/2018</td>
</tr>
<tr>
<td>Integrated Data Retrieval System</td>
<td>Yes</td>
<td>08/29/2017</td>
<td>Yes</td>
<td>12/21/2016</td>
</tr>
<tr>
<td>Error Resolution System</td>
<td>Yes</td>
<td>12/28/2017</td>
<td>Yes</td>
<td>02/14/2012</td>
</tr>
</tbody>
</table>

11.b. Does the system receive SBU/PII from other federal agency or agencies?  **No**
11.c. Does the system receive SBU/PII from State or local agencies?  **No**
11.d. Does the system receive SBU/PII from other sources?  **No**
11.e. Does the system receive SBU/PII from Taxpayer forms? Yes

If yes, identify the forms.

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 940</td>
<td>Employer’s Annual Federal Unemployment (FUTA) Tax Return</td>
</tr>
<tr>
<td>Form 941</td>
<td>Employer’s Quarterly Federal Tax Return</td>
</tr>
<tr>
<td>Form 944</td>
<td>Employer's Annual Federal Tax Return</td>
</tr>
<tr>
<td>Form 1120</td>
<td>U.S. Corporation Income Tax Return</td>
</tr>
<tr>
<td>Form 1040</td>
<td>U.S. Individual Income Tax Return</td>
</tr>
<tr>
<td>Form 1041</td>
<td>U.S. Income Tax Return for Estates and Trusts</td>
</tr>
<tr>
<td>Form 1065</td>
<td>U.S. Return of Partnership Income</td>
</tr>
<tr>
<td>Form 1065-B</td>
<td>U.S. Return of Income for Electing Large Partnerships</td>
</tr>
<tr>
<td>Form 2350</td>
<td>Application for Extension of Time to File U.S. Income Tax Return</td>
</tr>
<tr>
<td>Form 4868</td>
<td>Application for Automatic Extension of Time to File U.S. Individual Income Tax Return</td>
</tr>
<tr>
<td>Form 9465</td>
<td>Installment Agreement Request</td>
</tr>
<tr>
<td>Form 8453</td>
<td>U.S. Individual Income Tax Transmittal for an IRS e-File Return</td>
</tr>
</tbody>
</table>

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

F. DISSEMINATION OF PII

12. Does this system disseminate SBU/PII? Yes

12.a. Does this system disseminate SBU/PII to other IRS Systems? Yes

If yes, identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

<table>
<thead>
<tr>
<th>System Name</th>
<th>Current PCLIA</th>
<th>Approval Date</th>
<th>SA&amp;A?</th>
<th>Authorization Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modernized Tax Return Database</td>
<td>Yes</td>
<td>11/06/2015</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>Integrated Data Retrieval System</td>
<td>Yes</td>
<td>08/29/2017</td>
<td>Yes</td>
<td>12/21/2016</td>
</tr>
</tbody>
</table>


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.

12.b. Does this system disseminate SBU/PII to other Federal agencies? Yes
If 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).

<table>
<thead>
<tr>
<th>Name</th>
<th>Transmission method</th>
<th>ISA/MOU</th>
</tr>
</thead>
<tbody>
<tr>
<td>United States Department of Agriculture</td>
<td>File is picked up via the Tumbleweed Secure Data Transfer (SDT). Tumbleweed has an integrated web server based off of Apache that utilizes Hypertext Transfer Protocol Secure with Advanced Encryption Standard Encryption. SDT is used to provide files to external IRS customers.</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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 Stated 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.

12.c. Does this system disseminate SBU/PII to State and local agencies? No

12.d. Does this system disseminate SBU/PII to IRS or Treasury contractors? No

12.e. Does this system disseminate SBU/PII to other Sources? No

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, Radio Frequency Identification (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 (or is) notice provided to the individual prior to collection of information? Yes

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

18.a. If 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.

19. 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.

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:

<table>
<thead>
<tr>
<th>IRS Employees?</th>
<th>Yes/No</th>
<th>Access Level (Read Only/Read Write/Administrator)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Users</td>
<td>Yes</td>
<td>Read-Only</td>
</tr>
<tr>
<td>Managers</td>
<td>Yes</td>
<td>Read-Only</td>
</tr>
<tr>
<td>Sys. Administrators</td>
<td>Yes</td>
<td>Read and Write</td>
</tr>
<tr>
<td>Developers</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

Contractor Employees? No

21.a. How is access to SBU/PII determined and by whom? Employees request access to TRDB by submitting an Online (OL) 5081 which must be approved by their manager. When an employee is terminated or transferred from the IRS, their manager submits an OL5081 request to remove their access to the system.

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

22.a. 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.
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.

I.2 SA&A OR ASCA

23. Has the system been through Security Assessment and Authorization (SA&A) or Annual Security Control Assessment (ASCA)?  No

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

23.1. Describe in detail the system’s audit trail.  TRDB has a Cybersecurity approved audit plan. TRDB’s audit log shows failed login 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 DocIT (web-based electronic document management system).

J. PRIVACY TESTING

24. Does the system require a System Test Plan?  Yes

24.a. If yes, if yes, was the test plan completed?  Yes

24.a.1. If yes, where are 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

24.a.2. If yes, were all the Privacy Requirements successfully tested?  Yes

24.a.3. If yes, are there any residual system privacy, civil liberties, and/or security risks identified that need to be resolved?  No
24.1. Describe what testing and validation activities which have been conducted or are in process 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 -- IBM Master File/IAP/CAPS Platform (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.

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:
   26.a. IRS Employees: 50,000 to 100,000
   26.b. Contractors: Not Applicable
   26.c. Members of the Public: More than 1,000,000
   26.d. Other: No

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 Recommendations of the 9/11 Commission 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

30. Does Computer matching occur? No

N. ACCOUNTING OF DISCLOSURES

31. 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
   31.a. 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
   31.b. If no, accounting of Disclosures risk noted. Contact Disclosure to develop accounting of disclosures. Explain steps taken to develop accounting of disclosures process.
   31.c. If N/A, explain the Exemption and/or Disclosure s response.