
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Continuing Education Provider Registration and Tracking System, CE-PRATS

2. Is this a new system? Yes

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
- Yes Preliminary Design/Milestone 3
- Yes 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.

CE-PRATS will be used by Continuing Education (CE) providers to register/renew with the Internal Revenue Service (IRS) to provide continuing education courses for IRS CE credit for return preparers. The system will also track course reviews done by IRS staff to ensure compliance with IRS CE Provider Standards. The application is built and managed by a contractor and will reside in Microsoft's FedRAMP approved Azure Government cloud platform.

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 (SSN s) or tax identification numbers (i.e. last 4 digits, etc.)? No

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

No On Primary No On Spouse No On Dependent

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

- No Social Security Number (SSN)
- No 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)

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.

<u>Selected</u>	<u>PII Element</u>	<u>On Primary</u>	<u>On Spouse</u>	<u>On Dependent</u>
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
No	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

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? Yes

If **yes**, describe the other types of SBU/PII that are applicable to this system. We also collect a Preparer Tax Identification Number (PTIN) and Employer Identification Number (EIN) at times. Authority for requesting this information comes from Circular 230, Revenue Procedure 2012-12 and Section 330 of Title 31 and 31 Code of Federal Regulation part 10.

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.

The initial release of CE-PRATS will allow IRS to continue approving/renewing CE providers to offer IRS continuing education credit. In order to appropriately register/renew businesses, we must have an EIN or a PTIN (if sole proprietor). In addition, the system will be accepting uploads of CE records from CE providers by the PTIN and name of the return preparer. This functionality allows us to validate the continuing education preparers/Enrolled Agents/Enrolled Retirement Plan Agents are taking to meet any necessary requirements. The information flows through to the PTIN system (Tax Preparer PTIN System) so preparers can review their CE in their personal PTIN account.

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

Each data item will be validated for accuracy, correctness and completeness as defined in the technical requirements. The technical requirements are documented as the Requirements Traceability Matrix in the Business System Report. The provider must legally affirm the accuracy, timeliness, and completeness of the data submitted. Then each data element will be reviewed, validated, and approved by a team of IRS employees of the CE department within the Return Preparer Office (RPO).

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.

SORNS Number

SORNS Name

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

D. RESPONSIBLE PARTIES

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

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.

<u>System Name</u>	<u>Current PIA?</u>	<u>PIA Approval Date</u>	<u>SA & A?</u>	<u>Authorization Date</u>
Tax Professional PTIN System (TPPS)	Yes	11/23/2015	Yes	08/13/2014

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 agency (-ies)? No

11d. Does the system receive SBU/PII from other sources? Yes

If **yes**, identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

<u>Organization Name</u>	<u>Transmission method</u>	<u>ISA/MOU</u>
Accepting uploads of CE records from CE providers	Secure Upload via CE-PRATS Account	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

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII? 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, cloud, global position system (GPS), biometrics, RFID, etc.? No
15. Does the system use cloud computing? Yes
16. Does this system/application interact with the public? Yes
- 16a. If **yes**, was (or will) an electronic risk assessment (e-RA) conducted on the system/application? No
- If **no**, when will the e-RA be conducted? 9/12/2016

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?
CE-PRATS will ensure that the CE provider who wants to register is in the approved list of CE providers and if they check the box that they do not want to be displayed, they will be excluded from the listing.
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):
CE-PRATS will ensure that the CE provider who wants to register is in the approved list of CE providers and if they check the box that they do not want to be displayed, they will be excluded from the listing.
19. How does the system or business process ensure due process regarding information access, correction and redress?
Yes, CE-PRATS applications who receive a proposed denial or revocation to participate in the IRS-Approved CE Provider program will get due process rights in the form of an appeal of the decision. A provider will get a first notice with 60 days to respond and a second notice with 30 days to respond and the opportunity to appeal the decision.

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)
Contractor Owned and Operated
21. The following people have access to the system with the specified rights:
IRS Employees? Yes

<u>IRS Employees?</u>	<u>Yes/No</u>	<u>Access Level(Read Only/Read Write/Administrator)</u>
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	No	
Developers	No	

Contractor Employees? Yes

<u>Contractor Employees?</u>	<u>Yes/No</u>	<u>Access Level</u>	<u>Background Invest.</u>
Contractor Users	Yes	Read and Write	Moderate
Contractor Managers	Yes	Read and Write	Moderate
Contractor Sys. Admin.	Yes	Administrator	High
Contractor Developers	Yes	Read and Write	Moderate

21a. How is access to SBU/PII determined and by whom? The RPO will identify authorized IRS personnel; Treasury Inspector General for Tax Administration will identify personnel in its organization that will have access and share that information with the RPO and Customer Support Representatives, their managers, etc.; on the vendor's side will be determined by the vendor. Access to the data is determined by the manager based on a user's position and need-to-know. The manager will request a user to be added. They must submit the request via the 5081 process to request access to the System.

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.

E-PRATS is scheduled. National Archives and Records Administration has approved Records Control Schedule (RCS) DAA-0058-2016-0001 to be published in Doc. 12990, RCS 11. All records housed in the system will be erased or purged from the system at the conclusion of their retention period(s) as required under Internal Revenue Manual 1.15.6.

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)? In-process

23b. If **in process**, when is the anticipated date of the SA&A or ECM-R completion? 9/19/2016

23.1 Describe in detail the system's audit trail. The audit trail will capture the user identification of any individual that alters data per his/her permissions, the action taken, and a timestamp of when that action occurred. The audit plan will comply with IRM 10.8.3 Audit Logging Security Standards.

J. PRIVACY TESTING

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

24b. If **yes**, Is the test plan in process or completed: In Process

If **in process**, when is the test plan scheduled for completion? 9/5/2016

24.3 If **completed/ or in process**, 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? System Test Plan is in the process of being created.

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:

26a. IRS Employees: Not Applicable
26b. Contractors: Not Applicable
26c. Members of the Public: Under 100,000
26d. 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 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

End of Report
