
A. SYSTEM DESCRIPTION

1. Enter the full name and acronym for the system, project, application and/or database. Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, RPO Preparer Directory

2. Is this a new system? No

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

If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Directory of Federal Tax Return Preparers with Credentials and Select Qualifications, PIA #423

Next, enter the **date** of the most recent PIA. 08/16/2014

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
- 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.

The Directory of Federal Tax Return Preparers is a web-based tool designed to assist taxpayers in identifying if a paid tax return preparer is registered with the IRS through the Tax Preparer PTIN System (TPPS) and holds a specific professional credential. The tool will allow the taxpayer to search by geographic location or name and will provide the name, city, state, zip and credential information of the registered preparer.

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)

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

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>On Primary</u>		<u>Selected</u>	<u>PII Element</u>
Yes	Name		No	No
No	Mailing address		No	No
No	Phone Numbers		No	No
No	E-mail Address		No	No
No	Date of Birth		No	No
No	Place of Birth		No	No
No	SEID		No	No
No	Mother's Maiden Name		No	No
No	Protection Personal Identification Numbers (IP PIN)		No	No

No	Internet Protocol Address (IP Address)	No	No
No	Criminal History	No	No
No	Medical Information	No	No
No	Certificate or License Numbers	No	No
No	Vehicle Identifiers	No	No
No	Passport Number	No	No
No	Alien (A-) Number	No	No
No	Financial Account Numbers	No	No
No	Photographic Identifiers	No	No
No	Biometric Identifiers	No	No
No	Employment (HR) Information	No	No
No	Tax Account Information	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. Tax Preparer City, State, Zip Code, and Professional Credential type

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.

This searchable directory on IRS.gov will help taxpayers find a tax professional with credentials to help them prepare their tax returns. The directory is a searchable, sortable listing featuring: the name, city, state and zip code of attorneys, CPAs, enrolled agents and those who have completed the requirements for the voluntary IRS Annual Filing Season Program. All preparers listed also have valid 2015 Preparer Tax Identification Numbers (PTIN).

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

The Directory gets its information from the Tax Professional PTIN system (TPPS) where a paid tax preparer is required to register for a PTIN using the TPPS. The authenticated tax preparer's name, city, state, zip and professional credential is uploaded via datafile into the Directory of Federal Tax Return preparers w/ Credentials. There are internal programming consistency checks and a record count to validate the data that is loaded into the Directory is accurate. The data that the Directory receives is authenticated using internal IRS systems which are deemed reliable. A tax preparer has the ability at any time to log into their TPPS online account and update their personal information, along with the ability to opt out of displaying in the Directory at any time.

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.

<u>SORNS Number</u>	<u>SORNS Name</u>
IRS 37.111	Preparer Tax Identification Number Re
IRS 34.037	Audit Trail and security records system

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. ## 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? No
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? 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>
Tax Professional PTIN System TPPS	Datafile upload	Yes

- 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, 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? 12/31/2017

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?
When a preparer applies for a PTIN in TPPS, they are provided the opportunity to "opt out" of displaying in the Preparer Directory.

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):
When a preparer applies for a PTIN in TPPS, they are provided the opportunity to "opt out" of displaying in the Preparer Directory.

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

A tax preparer has the ability at any time to access their TPPS online account and make corrections to their personal information and/or select to "opt out" of displaying in the Preparer Directory altogether. A dedicated PTIN Help Desk is available for individual help also.

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

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

Contractor Employees? No

21a. How is access to SBU/PII determined and by whom? IRS Return Preparer Office (RPO) employees have access to the datafile that is uploaded to the Directory on a weekly basis. The data is received directly from TPPS. All RPO employees have completed an OL5081 to allow access to the TPPS data. The original TPPS datafile contains all TPPS information. Since only tax preparer name, city, state, zip, and professional credential is uploaded to the Directory, the employee creates a new datafile with only those data fields. The public views the data by accessing a page on IRS.Gov and entering either last name, zip code, or professional credential in the search fields. If there is match, preparers first and last name, city, state, zip code, and professional credential will display on the screen.

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 on Directory of Federal Tax Return Preparers with Credentials and Select Qualifications will be erased or purged from the directory in accordance with approved retention periods. It is the official repository for data and documents and has National Archives 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 deleted using IRS Records Control Schedules (RCS) 29, Item 221 for Annual List of Income Tax Preparers, RCS 17, Item 25 for IRS.gov records, and RCS 29, Item 437 for Tax Professional PTIN System (TPPS) records, and as coordinated with the IRS Records and Information Management (RIM) 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)? Yes

23a. If **yes**, what date was it completed? 10/28/2014

23.1 Describe in detail the system's audit trail. The audit trail contains the audit trail elements as required in current IRM 10.8.3, Audit Logging Security Standards

J. PRIVACY TESTING

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

24c. If **no**, please explain why. System is in Operations and Maintenance

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: 100,000 to 1,000,000
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? Yes

If **yes**, describe the type of information derived from these efforts and the technical (e.g., audit trails) or other processes used to limit unauthorized monitoring. The directory is a searchable, sortable listing featuring: the name, city, state and zip code of attorneys, CPAs, enrolled agents and those who have completed the requirements for the voluntary IRS Annual Filing Season Program. All preparers listed also have valid 2015 Preparer Tax Identification Numbers (PTIN).

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
